


GUIDE TO RECURRENT AND SPECIAL GOVERNMENTAL STATISTICS

GSS No. 78



U.S. DEPARTMENT OF COMMERCE
Bureau of the Census

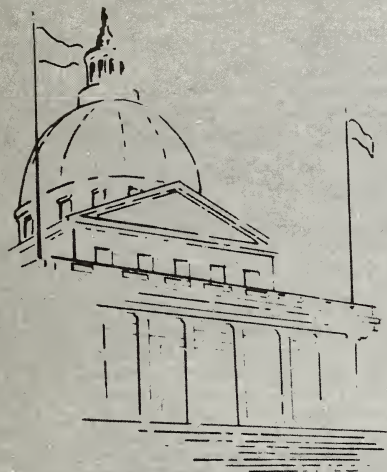




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STATE AND LOCAL GOVERNMENT SPECIAL STUDIES NO. 78



GUIDE TO RECURRENT AND SPECIAL GOVERNMENTAL STATISTICS

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U.S. DEPARTMENT OF COMMERCE

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Preface

The **Guide to Recurrent and Special Governmental Statistics** summarizes the tabular presentations produced as part of the Census Bureau's program of State and local government statistics. It is divided into two sections, one for recurrent reports and the other for special studies. Within these sections are chapters referring to the most recent issue of the various reports published in this statistical series. Each chapter is essentially a synthesis of the original report, and contains the title, table of contents, and a sample of every table published in the original report.

The most recent issue of the various reports is presented. For the recurrent reporting series on governmental finances this generally covers fiscal year 1973-74 for annual reports, and the September 1975 quarter for quarterly reports. The annual governmental employment reports refer to October 1974. In section II, only the more current special reports are included; however a complete listing of all special studies published since 1959 can be found in the introduction.

All or part of every table in the publications included in the Guide are shown. In cases where a table stub or boxhead is repetitive or is one in which the first few items make clear what follows (e.g., a listing of States), the stub or boxhead has been abbreviated. For those tables for which no stub or boxhead is shown, the table immediately preceding it may be assumed to have an identical stub or boxhead. All other tables are shown in full. No text tables from the various publications have been included in the Guide.

While this Guide presents only the most recent issues of the recurrent report and special studies series of the governmental statistics program, it may be used to generalize about prior and future publications. Changes occurring from one issue to another in the same report are usually minimal.

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INTRODUCTION

The Bureau of the Census governmental statistics program consists of a quinquennial census, recurrent surveys, and special studies, frequently done on a contractual basis. Authorization for this program is found in the United States Code, Title 13, Section 161 and 181 which directs the Secretary of Commerce to "Take, compile, and publish a Census of Governments (which) shall include, but shall not be limited to data on taxes and tax valuations, governmental receipts, expenditures, indebtedness, and employees of States, counties, cities and other governmental units"...and authorizes him to "make surveys deemed necessary to furnish annual and other interim current data on (these) subjects."

CENSUS OF GOVERNMENTS

Every 5 years (in years ending in 2 and 7) a census of governments is conducted. Four major subject fields are traditionally covered—governmental organization, taxable property values, public employment, and

governmental finances. For the 1972 Census, data were issued in 6 volumes covering 16 publications, plus a separate report for Puerto Rico. These reports give National, State, county, and metropolitan aggregates on various subjects; statistics for size groups of local governments; and comparative employment and financial statistics individually for sizeable local governments. Also published were, The Guide to the 1972 Census (Vol. 8), and the Procedural History (Vol. 9).

The following is a listing of all the 1972 Census of Governments publications and their sale price. An order blank for these reports can be found in the back of this Guide.

The next census to be conducted will be in 1977 and will continue into 1979. A Guide to the 1977 Census of Governments will be published as part of that census publication program.

1972 CENSUS OF GOVERNMENTS PUBLICATIONS

Vol. 1	Governmental Organization	\$4.75
Vol. 2	Taxable Property Values and Assessment—Sales Price Ratios:	
No. 1	Taxable and Other Property Values.	1.25
No. 2	Assessment-Sales Price Ratios and Tax Rates	2.30
Vol. 3	Public Employment:	
No. 1	Employment of Major Local Governments	3.40
No. 2	Compendium of Public Employment	7.15
No. 3	Management-Labor Relations in State and Local Governments.	1.80
Vol. 4	Government Finances:	
No. 1	Finances of School Districts	1.85
No. 2	Finances of Special Districts	1.85
No. 3	Finances of County Governments	3.40
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Vol. 6	Topical Studies:	
No. 1	Employee Retirement Systems of State and Local Governments	1.25
No. 2	State Reports on State and Local Government Finances . . . . .	.90
No. 3	State Payments to Local Governments	2.10
No. 4	Historical Statistics on Governmental Finances and Employment.	2.90
No. 5	Graphic Summary of the 1972 Census of Governments	1.50
Vol. 8	Guide to 1972 Census of Governments	5.00
Vol. 9	Procedural History	3.45

RECURRENT REPORTS

Supplementing census data, which are collected at 5-year intervals, are periodic surveys which provide the basis for a number of annual and quarterly publications. Public employment and payrolls for October of each year, and revenue and expenditure of State and local governments on a fiscal-year basis, constitute the bulk of the data collected through these surveys. They are further augmented by data from other public finance surveys covering public construction expenditures, State and local tax revenues, and the financial transactions of major public employee retirement systems.

The following is a list of reports issued on a recurrent basis. An order blank for any of these reports is available at the end of this publication.

Annual Reports

Governmental Finances:

- State Government Finances
- County Government Finances
- City Government Finances
- Governmental Finances
- Local Government Finances in Selected Metropolitan Areas and Large Counties
- State Tax Collections
- Finances of Employee-Retirement Systems of State and Local Governments

Government Employment:

- City Employment
- Public Employment
- Local Government Employment in Selected Metropolitan Areas and Large Counties
- County Government Employment

Quarterly Reports

- Quarterly Summary of State and Local Tax Revenue
- Construction Expenditure of State and Local Governments
- Finances of Selected Public Employee Retirement Systems

Annual financial statistics. A major part of the recurrent survey work is the annual survey of governmental finances. This sample survey of about 16,000 governments, measures the finances of State and local governments by fiscal year, and covers revenue by source, expenditure in detail, indebtedness and debt transactions, and financial assets. Most State governments and independent school districts operate on a July to June fiscal year, while the remaining local governments differ widely in fiscal period timing, with many operating on a calendar-year basis. Reflecting

this mix, Census Bureau reports group data in terms of fiscal years that end at various dates from July through the following June.

In recent years, results of the annual finances survey have been issued in five reports dealing with the finances of States, counties, municipalities, all governments, and large SMSA's. Two other reports dealing with State tax collections and the finances of employee retirement systems are also issued annually.

Quarterly financial statistics. Since 1963, three quarterly reports have been developed. The first of these relates to tax revenue of State and local governments. Another provides national estimates on construction expenditure of State and local governments by level of government and by function. The third report presents data on the investments, cash holdings, receipts and benefit and withdrawal payments of major public employee retirement systems.

Government employment. The annual Survey of Government Employment collects data on public employment and payrolls, as of October. This survey covers all State government agencies, and a sample of approximately 16,000 local governments and public school systems. Figures are collected on the number of full-time and part-time employees and payroll amounts by function. The findings appear in 4 annual reports, usually issued about 5 months after the period covered. One report presents data for municipal governments, including key items for each city of 50,000 population or more. Another report provides employment and payroll data nationally and by States, with breakdowns of employment and payrolls by type of government and by function. A third report provides data on local government employment and payrolls in the 74 largest SMSA's, their component county areas, and other large county areas. The fourth report covers employment and payrolls of county governments.

In conjunction with the annual survey of Public Employment, the Bureau, in collaboration with the U.S. Department of Labor, also collects data on labor-management relations in the public sector, including information on the extent of employee organization, labor-relations policies and written agreements, number of bargaining units, number of employees represented by bargaining units, and work stoppages. The results are published as a special report in the special studies series described in the following section.

The data for these recurrent reports are collected through a combination of field compilation, office compilation, and mail canvass. While it is not possible or practical to publish all the data collected, additional data are available in unpublished form from the Bureau. Inquiries pertaining to unpublished data should be directed to the Chief of the Governments Division, Bureau of the Census, Washington, D.C. 20233.

SPECIAL STUDIES

In addition to publications issued from the Census of Governments and the various recurrent surveys of governmental finances and employment, the Bureau of the Census occasionally publishes special studies on subjects relating to State and local governments. Some of these represent the first release of reports subse-

quently issued on a recurrent basis. Below is a list of the State and Local Government Special Studies that have been published by the Bureau of the Census since 1959. Reports preceded by “#” are available from the Superintendent of Documents, Government Printing Office, Washington, D.C. 20402. All other reports are available from the Bureau of the Census, U.S. Department of Commerce, Washington, D.C. 20233.

Number	Title	Price
# 75	Labor-Management Relations in State and Local Governments: 1974. . .	\$1.25
# 74	State and Local Government Expenditure for Election Administration: Fiscal Years 1970, 1971, 1972, and 1973 . . . . .	.65
# 73	Historical Statistics on Expenditure and Employment for the Criminal Justice System: 1971 to 1973.	1.70
# 72	State and Local Ratio Studies and Property Assessment	1.70
# 71	Environmental Quality Control - Finances and Employment for Selected Large Governmental Units: Fiscal Years 1971-72 and 1972-73.	1.15
# 70	Expenditure and Employment Data for the Criminal Justice System: 1972-73.	4.05
# 69	Property Values Subject to Local General Property Taxation in the United States: 1973	1.90
68	Governing Boards of County Governments: 1973.	1.10
# 67	Land Title Recording in the United States: A Statistical Summary. . . . .	.90
# 66	Expenditure and Employment Data for the Criminal Justice System: 1971-72.	3.05
65	Governmental Fiscal Years in 1972. . . . .	.25
# 64	Expenditure and Employment Data for the Criminal Justice System: 1970-71	3.25
# 63	Environmental Quality Control - Finances and Employment for Selected Large Governmental Units: Fiscal Year 1970-71. . . . .	.70
# 62	Guide to Recurrent and Special Governmental Statistics.	1.50
# 61	Environmental Quality Control - Expenditure and Employment for Selected Large Governmental Units: Fiscal Year 1969-70. . . . .	.55
# 60	National Data Needs (Fire Service) . . . . .	.30
# 59	Expenditure and Employment Data for the Criminal Justice System: 1969-70. . . . .	.50
58	Estimates of State Revenue and Expenditure for 1972. . . . .	.50
# 57	Environmental Quality Control - Expenditure of Selected Large Governmental Units: Fiscal Year 1968-69. . . . .	.50
56	Expenditure and Employment Data for the Criminal Justice System: 1968-69.	(¹)
# 55	Criminal Justice Expenditure and Employment for Selected Large Governmental Units: 1967-68. . . . .	.45
54	Trends in Assessed Valuations and Sales Ratios, 1956-1966 . . . . .	.25
53	Governmental Fiscal Years in 1967. . . . .	.10
52	Property Assessment Ratio Studies . . . . .	.25
# 51	Criminal Justice Expenditure and Employment for Selected Large Governmental Units: 1966-67. . . . .	.45
50	Primary Assessing Area for Local Property Taxation (April 1966) . . . . .	.10
49	Governing Boards of County Governments: 1965 (April 1965) . . . . .	.50
48	Governmental Fiscal Years in 1962 (April 1965) . . . . .	.10
47	Property Taxation in 1962 (November 1964). . . . .	.25
46	Tax Revenue of State and Local Governments in Calendar 1962 (August 1963). . . . .	.25

# 45	Local Government Finances and Employment in Relation to Population: 1957 (May 1961) . . . . .	.25
44	Public School Systems in 1960 (November 1960) . . . . .	.25
43	State and Local Government Finances in 1942 and 1957 (December 1959) . . . . .	.50

¹This publication is available free of charge from the Statistics Division National Institute for Law Enforcement and Criminal Justice, Law Enforcement Assistance Administration, U.S. Department of Justice.

Recurrent Reports

GOVERNMENTAL FINANCES IN 1973-74

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Table 1. Historical Summary, Finances of all Governments (Federal, State, and Local):
1970-71 to 1973-74

Item	Amount (millions of dollars)				Per capita			
	1973-74	1972-73	1971-72	1970-71	1973-74	1972-73	1971-72	1970-71
REVENUE¹								
TOTAL	484 650	433 573	384 087	344 510	2 292.68	2 066.10	1 844.51	1 670.30
GENERAL REVENUE	383 831	345 935	309 460	277 690	1 815.75	1 648.48	1 486.13	1 346.34
TAXES	315 547	286 595	262 534	232 252	1 492.72	1 365.71	1 260.78	1 126.04
INDIVIDUAL INCOME	138 443	121 240	109 974	98 130	654.92	577.74	528.13	475.77
CORPORATION INCOME	44 635	41 578	36 582	30 209	211.15	198.13	175.68	146.46
SALES, GROSS RECEIPTS AND CUSTOMS	66 632	61 769	57 589	52 660	315.21	294.35	276.56	255.31
PROPERTY	47 578	45 283	42 133	37 552	225.90	215.79	202.34	183.51
OTHER	18 083	16 225	16 256	13 402	85.54	79.70	78.07	64.98
CHARGES AND MISCELLANEOUS GENERAL REVENUE	68 284	59 340	46 926	45 438	323.02	282.77	225.35	220.30
UTILITY AND LIQUOR STORES REVENUE	11 747	10 898	9 975	9 359	55.57	51.93	47.90	45.38
INSURANCE TRUST REVENUE ²	89 072	76 740	64 654	57 461	421.36	365.69	310.49	278.59
EMPLOYEE RETIREMENT	13 199	12 208	10 493	9 366	62.44	58.17	50.39	45.41
UNEMPLOYMENT COMPENSATION	5 840	5 077	3 713	3 215	27.63	24.19	17.83	15.59
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	66 059	56 070	47 341	41 909	312.50	267.19	227.35	203.19
OTHER	3 974	3 385	3 108	2 971	18.80	16.13	14.93	14.40
EXPENDITURE, BY CHARACTER AND OBJECT¹								
TOTAL	480 073	436 777	400 395	372 131	2 271.03	2 081.37	1 922.83	1 804.22
CURRENT OPERATION	276 992	249 202	228 728	217 421	1 310.34	1 187.52	1 098.43	1 054.13
CAPITAL OUTLAY	51 921	55 363	55 053	48 823	245.62	263.82	264.38	236.71
CONSTRUCTION	35 651	32 883	32 908	31 051	168.65	156.70	158.04	150.55
EQUIPMENT	11 283	17 782	17 928	13 688	53.36	84.55	86.10	66.23
LAND AND EXISTING STRUCTURES	4 987	4 737	4 217	4 113	23.59	22.57	20.25	19.94
ASSISTANCE AND SUBSIDIES	33 128	30 725	27 983	25 357	156.71	146.41	134.38	122.94
INTEREST ON DEBT	31 290	26 160	24 007	22 503	148.02	124.66	115.29	109.10
INSURANCE BENEFITS AND REPAYMENTS	86 742	75 326	64 624	58 028	410.34	358.95	310.35	281.34
EXHIBITS: EXPENDITURE FOR PERSONAL SERVICES	154 214	142 599	132 596	120 107	729.52	679.52	636.77	582.32
EXPENDITURE, BY FUNCTION¹								
TOTAL	480 073	436 777	400 395	372 131	2 271.03	2 081.37	1 922.83	1 804.22
GENERAL EXPENDITURE	378 925	348 416	324 357	303 804	1 792.54	1 660.30	1 557.67	1 472.95
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	87 041	83 004	81 719	83 147	411.76	395.54	392.44	403.13
POSTAL SERVICE	11 235	9 272	9 366	8 683	53.15	45.61	44.98	42.10
SPACE RESEARCH AND TECHNOLOGY	3 289	3 570	3 369	3 334	15.56	15.58	16.18	16.16
EDUCATION	81 653	74 890	69 449	63 818	386.27	356.87	333.52	309.41
HIGHWAYS	20 189	18 886	19 250	18 262	95.50	90.00	88.54	88.54
PUBLIC WELFARE	31 031	26 967	23 558	20 446	146.79	128.51	113.13	99.13
HOSPITALS	15 263	13 662	12 643	11 141	72.20	65.10	60.72	54.02
HEALTH	6 405	5 006	4 390	3 693	30.30	23.86	21.08	17.90
POLICE PROTECTION	8 277	7 733	6 934	6 050	39.16	36.85	33.30	29.33
NATURAL RESOURCES	15 757	16 710	14 559	14 007	74.54	79.63	69.92	67.91
HOUSING AND URBAN RENEWAL	7 629	6 930	5 184	4 351	36.09	33.02	24.90	21.10
AIR TRANSPORTATION	2 922	3 147	3 575	3 176	13.82	14.00	17.17	15.40
WATER TRANSPORT AND TERMINALS	1 859	1 756	1 559	1 333	8.80	8.37	7.49	7.43
CORRECTION	2 987	2 523	2 219	1 979	14.13	12.02	10.66	9.59
SOCIAL INSURANCE ADMINISTRATION	2 730	2 525	2 291	2 031	12.92	12.03	11.00	9.85
FINANCIAL ADMINISTRATION	4 788	4 614	4 047	3 612	22.65	21.99	14.44	17.51
GENERAL CONTROL	5 196	4 582	4 085	3 567	24.58	21.63	19.62	17.29
INTEREST ON GENERAL DEBT ¹	30 116	25 117	23 077	21 688	142.47	119.69	110.82	105.15
OTHER AND UNALLOCABLE	40 559	37 522	33 084	29 286	191.87	178.80	158.88	141.99
UTILITY AND LIQUOR STORES EXPENDITURE	14 406	13 035	11 414	10 300	68.15	62.12	54.81	49.94
INSURANCE TRUST EXPENDITURE	86 742	75 326	64 624	58 028	358.95	310.35	281.34	255.31
EMPLOYEE RETIREMENT	12 348	10 379	8 562	7 414	58.41	49.46	41.12	35.95
UNEMPLOYMENT COMPENSATION	4 753	4 154	4 861	4 803	22.48	19.79	23.34	23.29
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	64 688	56 371	46 949	41 959	306.01	268.62	225.46	203.43
OTHER	4 958	4 422	4 252	3 851	23.43	21.07	20.42	18.67
INDEBTEDNESS¹								
DEBT AT END OF FISCAL YEAR	692 851	656 903	601 762	556 957	3 277.60	3 130.33	2 889.86	2 700.32

Note: Because of rounding, detail may not add to totals. Local government amounts included here are estimates subject to sampling variation; see text.

¹Certain revenue, expenditure, and debt categories reflect adjustments for 1973-74 and prior fiscal years to 1970-71; substantial revisions are indicated in the footnotes for table 2.

²Excluding, as intragovernmental transactions, interest on Federal securities held by Federal agencies and funds; see also table 12.

**Table 2. Historical Summary, Finances of the Federal Government:
1970-71 to 1973-74**

Item	Amount (millions of dollars)				Per capita			
	1973-74	1972-73	1971-72	1970-71	1973-74	1972-73	1971-72	1970-71
REVENUE¹								
TOTAL	289 059	255 213	225 616	204 565	1 367.42	1 216.16	1 083.48	991.80
GENERAL REVENUE	218 426	194 977	174 360	158 908	1 033.28	929.12	837.34	770.44
INTERGOVERNMENTAL REVENUE	494	-	-	-	2.34	-	-	-
GENERAL REVENUE FROM OWN SOURCES	217 932	194 977	174 360	158 908	1 030.95	929.12	837.34	770.44
TAXES	184 825	165 493	153 733	137 277	874.33	788.62	736.28	665.57
INDIVIDUAL INCOME	118 952	103 246	94 737	86,230	562.71	492.00	454.96	418.07
CORPORATION INCOME	38 620	36 153	32 166	26 785	182.70	172.28	154.47	129.86
SALES, GROSS RECEIPTS AND CUSTOMS	20 534	19 722	20 101	19 427	97.14	93.98	96.53	94.19
CUSTOMS DUTIES	3 450	3 188	3 287	2 591	16.32	15.19	15.79	12.56
MOTOR FUEL	4 609	4 402	4 167	3 918	21.80	20.98	20.01	19.00
ALCOHOLIC BEVERAGES	5 359	5 129	5 089	4 781	25.26	24.44	24.44	23.18
TOBACCO PRODUCTS	2 437	2 277	2 207	2 207	11.53	10.85	10.60	10.70
OTHER SALES AND GROSS RECEIPTS TAXES	4 699	4 724	5 351	5 930	22.23	22.52	25.70	28.75
OTHER TAXES	6 719	6 372	6 729	4 835	31.78	30.36	32.31	23.44
DEATH AND GIFT	5 035	4 917	5 436	3 735	23.82	23.43	26.11	18.11
ALL OTHER	1 684	1 455	1 293	1 100	7.97	6.93	6.21	5.33
CHARGES AND MISCELLANEOUS GENERAL REVENUE	33 107	29 484	20 627	21 631	156.62	140.50	99.06	104.87
CURRENT CHARGES ²	18 278	17 861	14 719	14 465	86.47	85.11	70.69	70.13
POSTAL SERVICE	8 559	7 949	7 601	6 472	40.49	37.88	36.50	31.38
NATURAL RESOURCES	3 105	3 262	2 586	3 331	14.69	15.54	12.42	16.15
SALES OF AGRICULTURAL PRODUCTS	728	1 160	799	1 801	3.44	5.53	3.84	8.73
SALE OF PROPERTY	701	620	506	388	3.32	2.95	2.43	1.88
INTEREST EARNINGS	1 957	1 851	1 463	1 714	9.26	8.82	7.03	8.31
OTHER MISCELLANEOUS GENERAL REVENUE ³	12 171	9 152	3 939	5 064	57.58	43.61	18.92	24.55
INSURANCE TRUST REVENUE	70 633	60 236	51 256	45 657	334.14	287.04	246.15	221.36
EMPLOYEE RETIREMENT	2 299	2 144	2 054	1 913	10.88	10.22	9.86	9.27
UNEMPLOYMENT COMPENSATION	111	113	112	119	0.53	0.54	0.54	0.58
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	66 059	56 070	47 341	41 909	312.50	267.19	227.35	203.19
VETERANS' LIFE INSURANCE	656	659	667	672	3.10	3.14	3.20	3.26
RAILROAD RETIREMENT	1 508	1 250	1 082	1 044	7.13	5.96	5.20	5.06
EXPENDITURE, BY CHARACTER AND OBJECT¹								
TOTAL	297 236	272 709	244 748	228 486	1 406.10	1 299.54	1 175.36	1 107.78
INTERGOVERNMENTAL EXPENDITURE	42 854	41 268	33 178	27 121	202.72	196.65	159.33	131.49
DIRECT EXPENDITURE	254 382	231 441	211 570	201 365	1 203.38	1 102.88	1 016.03	976.29
CURRENT OPERATION	122 182	110 228	103 098	105 592	577.99	525.27	495.11	511.95
CAPITAL OUTLAY	13 837	20 091	20 816	15 686	65.46	95.74	99.97	76.05
CONSTRUCTION	5 109	4 632	4 801	4 081	24.17	22.07	23.06	19.79
EQUIPMENT	7 091	14 001	14 810	10 695	33.54	66.72	71.12	51.85
LAND AND EXISTING STRUCTURES	1 637	1 458	1 205	910	7.74	6.95	5.79	4.41
ASSISTANCE AND SUBSIDIES	21 836	18 538	16 456	15 253	103.31	88.34	79.03	73.95
INTEREST ON DEBT	22 450	18 332	17 114	16 599	106.20	87.36	82.19	80.48
INSURANCE BENEFITS AND REPAYMENTS	74 075	64 252	54 086	48 235	350.42	306.18	259.74	233.86
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	60 160	56 557	53 917	49 546	284.59	269.51	258.93	240.22

See footnotes at end of table.

Table 2. Historical Summary, Finances of the Federal Government:
1970-71 to 1973-74—Continued

Item	Amount (millions of dollars)				Per capita			
	1973-74	1972-73	1971-72	1970-71	1973-74	1972-73	1971-72	1970-71
EXPENDITURE, BY FUNCTION ¹								
TOTAL	297 236	272 709	244 748	228 486	1 406.06	1 299.54	1 175.36	1 107.78
TOTAL GENERAL EXPENDITURE	223 161	208 457	190 662	180 251	1 055.68	993.36	915.62	873.92
INTERGOVERNMENTAL EXPENDITURE	42 854	41 268	33 178	27 121	202.69	196.65	159.33	131.49
EDUCATION	7 496	6 791	6 250	5 907	35.46	32.36	30.01	28.64
HIGHWAYS	4 553	4 807	4 741	4 738	21.55	22.91	22.77	22.97
PUBLIC WELFARE	12 837	12 097	13 251	9 766	60.73	57.65	63.64	47.35
SOCIAL INSURANCE ADMINISTRATION	822	804	756	721	3.89	3.83	3.63	3.50
GENERAL REVENUE SHARING	6 106	6 636	(X)	(X)	28.98	31.62	(X)	(X)
OTHER AND UNALLOCABLE INTERGOVERNMENTAL EXPENDITURE	11 038	10 133	8 180	5 989	52.22	48.29	39.28	29.04
DIRECT EXPENDITURE	254 382	231 441	211 570	201 365	1 203.38	1 102.88	1 016.03	976.49
GENERAL	180 307	167 189	157 484	153 130	852.96	796.70	756.29	742.43
NATIONAL OFFENSE AND INTERNATIONAL RELATIONS	87 041	83 004	81 719	83 147	411.76	395.54	392.44	403.13
POSTAL SERVICE	9 113	9 366	9 575	9 638	45.61	45.61	44.98	42.10
SPACE RESEARCH AND TECHNOLOGY	3 289	3 270	3 369	3 334	15.56	15.58	16.18	16.16
EDUCATION ²	5 176	4 563	4 405	27.53	24.67	21.91	21.36	21.36
HIGHWAYS	243	271	240	167	1.15	1.29	1.15	0.81
PUBLIC WELFARE	7 286	3 385	2 488	2 220	29.74	16.13	11.95	10.76
HOSPITALS	2 770	2 550	2 350	2 095	13.10	12.15	11.29	9.96
HEALTH	2 953	2 274	1 817	1 574	13.97	10.84	8.73	7.63
POLICE PROTECTION	988	1 023	958	822	4.67	4.87	4.60	3.99
NATURAL RESOURCES	12 096	13 432	11 449	10 925	57.22	64.01	54.98	52.97
STABILIZATION OF FARM PRICES AND INCOME	4 079	5 970	4 895	5 227	19.30	28.45	23.51	25.34
HOUSING AND URBAN RENEWAL	4 168	3 765	2 403	1 797	19.72	17.94	11.54	8.71
AIR TRANSPORTATION	1 622	1 729	2 419	2 115	7.67	8.24	11.62	10.25
WATER TRANSPORT AND TERMINALS ³	1 236	1 135	1 132	1 029	5.84	5.50	4.96	4.99
CORRECTION	182	140	111	94	0.86	0.67	0.53	0.46
SOCIAL INSURANCE ADMINISTRATION	1 422	1 243	1 155	1 086	6.73	5.92	5.55	5.27
FINANCIAL ADMINISTRATION	1 623	1 803	1 567	1 341	7.68	8.59	7.53	6.50
GENERAL CONTROL	825	741	678	540	3.90	3.53	3.26	2.62
INTEREST ON PUBLIC DEBT ⁴	22 450	18 332	17 114	16 599	106.20	87.36	82.19	80.48
OTHER AND UNALLOCABLE DIRECT GENERAL EXPENDITURE ⁵	14 060	14 324	12 686	11 197	66.51	68.26	60.92	54.29
VETERANS' SERVICES NOT ELSEWHERE CLASSIFIED	7 523	7 353	6 882	6 411	35.59	35.04	33.05	31.08
INSURANCE TRUST EXPENDITURE	74 075	64 252	54 086	48 235	350.42	306.18	259.74	233.86
EMPLOYEE RETIREMENT	5 709	4 555	3 806	3 259	27.01	21.71	18.28	15.80
UNEMPLOYMENT COMPENSATION	50	75	120	95	0.24	0.35	0.58	0.46
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	64 688	56 371	46 949	41 959	306.01	268.62	225.46	203.43
VETERANS' LIFE INSURANCE	979	834	1 104	1 033	4.63	5.37	5.50	5.01
RAILROAD RETIREMENT	2 649	2 419	2 107	1 889	12.53	11.53	10.12	9.16
INDEBTEDNESS ⁶								
GROSS DEBT OUTSTANDING AT END OF FISCAL YEAR ¹⁰	486 235	468 418	437 321	409 459	2 300.18	2 232.15	2 100.16	1 985.20
PUBLIC DEBT ⁷	474 235	457 317	426 435	397 305	2 243.41	2 179.25	2 047.88	1 926.27
FEDERAL AGENCY DEBT ⁸	12 000	11 101	10 886	12 154	56.77	52.90	52.28	58.93
HELD BY FEDERAL GOVERNMENT	140 194	125 381	113 559	105 140	663.20	597.48	545.35	509.75
OTHER DEBT OUTSTANDING	346 041	343 037	323 762	304 319	1 636.98	1 634.67	1 554.81	1 475.44

Note: Because of rounding, detail may not add to totals. Data are for Federal fiscal years ended June 30.

- Represents zero or rounds to zero.

X Not applicable.

¹Certain revenue, expenditure, and debt categories reflect adjustments for 1973-74 and prior fiscal years to 1970-71; substantial revisions are indicated in the footnotes, below.

²Including amounts for categories not shown separately.

³Data now reflects rent and royalty receipts from outer continental shelf land transactions (\$4.0 billion in 1972-73 and \$6.7 billion in 1973-74).

⁴Includes large 1973 advance payment made in fiscal year 1971-72.

⁵Data now reflects expenditure from military stock funds (\$2,838 million in 1973-74).

⁶Unallocable general expenditure now includes the following Federal outlays reclassified from other functional categories, as indicated: Emergency employment and comprehensive manpower assistance (formerly classified as Education), \$2,122 million in 1973-74; expenditures of Federal Railroad and Urban Mass Transportation administrations (formerly classified as Highways), \$1,182 million in 1973-74; and expenditure of U.S. Coast Guard (formerly classified as Water Transportation and Terminals), \$807 million in 1973-74.

⁷Includes \$2,257 million direct categorical public assistance to welfare recipients, part of Supplemental Security Income program.

⁸Includes \$408 million in 1973-74 expenditure of National Oceanic and Atmospheric Administration, formerly classified as Unallocable General Expenditure.

⁹Including, as intergovernmental transactions, interest on Federal securities held by Federal agencies and funds; see also table 12.

¹⁰Now includes debt outstanding of certain dependent Federal agencies (Government National Mortgage Association, Export-Import Bank, and others); not subject to Federal statutory limitations.

¹¹Debt subject to Federal statutory limitations.

Table 3. Historical Summary, Finances of State and Local Governments:
1970-71 to 1973-74

Item	Amount (millions of dollars)				Per capita		
	1973-74	1972-73	1971-72	1970-71	1973-74	1972-73	1971-72
REVENUE							
TOTAL	237 916	^r 217 616	189 724	166 090	1 125.48	1 037.00	911.12
TOTAL GENERAL REVENUE	207 730	^r 190 214	166 352	144 927	982.69	906.42	798.87
INTERGOVERNMENTAL REVENUE	41 831	39 256	31 253	26 146	197.88	187.07	150.08
REVENUE FROM OWN SOURCES	196 085	^r 178 360	158 471	139 945	927.60	849.94	761.03
GENERAL REVENUE FROM OWN SOURCES	165 899	^r 150 958	135 100	118 782	784.80	719.36	648.79
TAXES	130 722	121 102	108 801	94 975	618.39	577.09	522.49
INDIVIDUAL INCOME	19 491	17 994	15 237	11 900	92.20	85.75	73.17
CORPORATION NET INCOME	6 015	5 425	4 416	3 424	28.45	25.85	21.20
SALES AND GROSS RECEIPTS	46 098	42 047	37 488	33 233	218.07	200.37	180.03
GENERAL	26 314	22 992	20 294	17 812	124.48	109.56	97.45
SELECTIVE	19 784	19 054	17 194	15 420	93.59	90.80	82.57
PROPERTY	47 754	45 283	42 133	37 852	225.90	215.79	202.33
OTHER	11 364	10 354	9 527	8 567	53.76	49.34	45.75
CHARGES AND MISCELLANEOUS GENERAL REVENUE	35 177	^r 29 856	26 299	23 807	166.41	142.27	126.29
UTILITY REVENUE	9 392	8 622	7 787	7 276	44.43	41.09	37.39
LIQUOR STORES REVENUE	2 355	2 276	2 188	2 083	11.14	10.85	10.50
INSURANCE TRUST REVENUE	18 439	16 504	13 398	11 804	87.23	78.65	64.34
EMPLOYEE RETIREMENT	10 900	10 064	8 438	7 451	51.56	47.96	40.52
UNEMPLOYMENT COMPENSATION	5 729	4 964	3 601	3 096	27.10	23.65	17.29
OTHER	1 809	1 476	1 359	1 255	8.56	7.03	6.53
EXPENDITURE, BY CHARACTER AND OBJECT¹							
TOTAL	² 226 032	^r 205 336	188 825	170 766	1 069.27	978.48	906.80
CURRENT OPERATION	154 810	^r 138 974	125 630	111 829	733.96	662.25	603.32
CAPITAL OUTLAY	38 084	^r 35 272	34 237	33 137	180.16	168.08	164.42
CONSTRUCTION	30 542	^r 28 251	28 107	26 970	144.48	134.62	134.98
EQUIPMENT	4 192	^r 3 741	3 118	2 965	19.83	17.83	14.97
LAND AND EXISTING STRUCTURES	3 350	^r 3 279	3 012	3 203	15.85	15.63	14.46
ASSISTANCE AND SUBSIDIES	11 290	12 187	11 527	10 104	53.41	58.07	55.36
INTEREST ON DEBT	8 840	7 828	6 893	5 904	41.82	37.30	33.10
INSURANCE BENEFITS AND REPAYMENTS	12 667	11 074	10 538	9 793	59.92	52.77	50.61
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES	94 054	86 042	78 679	70 561	444.93	410.01	377.84
EXPENDITURE, BY FUNCTION¹							
TOTAL	226 032	^r 205 336	188 825	170 766	1 069.27	978.48	906.80
GENERAL EXPENDITURE ¹	198 959	^r 181 227	166 873	150 674	941.19	863.60	801.38
EDUCATION	75 833	^r 69 714	64 886	59 413	358.74	332.21	311.60
LOCAL SCHOOLS	53 059	48 789	45 658	41 766	251.00	232.49	219.27
INSTITUTIONS OF HIGHER EDUCATION	18 884	^r 17 370	15 946	14 785	89.33	82.77	76.57
OTHER EDUCATION	3 890	3 555	3 282	2 861	18.40	16.94	15.76
HIGHWAYS	19 946	18 615	19 010	18 095	94.36	88.71	91.29
PUBLIC WELFARE	25 085	23 582	21 070	18 226	118.67	112.37	101.18

See footnotes at end of table.

Table 3. Historical Summary, Finances of State and Local Governments:
1970-71 to 1973-74—Continued

Item	Amount (millions of dollars)				Per capita		
	1973-74	1972-73	1971-72	1970-71	1973-74	1972-73	1971-72
EXPENDITURE, BY FUNCTION--CONTINUED							
GENERAL EXPENDITURE--CONTINUED							
HOSPITALS	12 493	11 112	10 293	9 086	59.10	52.95	49.43
HEALTH	3 452	2 732	2 574	2 119	16.33	13.02	12.36
POLICE PROTECTION	7 289	6 710	5 976	5 228	34.48	31.98	28.70
LOCAL FIRE PROTECTION	3 037	2 770	2 577	2 303	14.37	13.20	12.37
SEWERAGE	4 080	3 604	3 164	2 646	19.30	17.17	15.19
SANITATION OTHER THAN SEWERAGE	1 915	1 718	1 565	1 441	9.06	8.19	7.51
LOCAL PARKS AND RECREATION	2 951	2 561	2 323	2 109	13.96	12.20	11.15
NATURAL RESOURCES	3 661	3 278	3 110	3 082	17.32	15.62	14.93
HOUSING AND URBAN RENEWAL	3 461	3 165	2 781	2 554	16.37	15.08	13.35
AIRPORTS	1 300	1 418	1 156	1 061	6.15	6.76	5.55
WATER TRANSPORT AND TERMINALS	625	601	527	504	2.96	2.86	2.52
PARKING FACILITIES	214	205	171	159	1.01	0.98	0.82
CORRECTION	2 805	2 383	2 108	1 885	13.27	11.36	10.12
LIBRARIES	968	877	814	761	4.58	4.18	3.90
EMPLOYMENT SECURITY ADMINISTRATION	1 308	1 282	1 136	945	6.19	6.11	5.45
FINANCIAL ADMINISTRATION	3 165	2 811	2 480	2 271	14.97	13.40	11.91
GENERAL CONTROL	4 371	3 841	3 407	3 027	20.68	18.30	16.36
GENERAL PUBLIC BUILDINGS	1 902	1 682	1 548	1 405	9.00	8.02	7.43
INTEREST ON GENERAL DEBT	7 666	6 785	5 963	5 089	36.27	32.33	28.63
OTHER AND UNALLOCABLE	11 433	9 781	8 236	7 265	54.08	46.61	39.54
UTILITY EXPENDITURE	12 487	11 204	9 697	8 675	59.07	53.39	46.57
LIQUOR STORES EXPENDITURE	1 919	1 831	1 717	1 625	9.08	8.73	8.25
INSURANCE TRUST EXPENDITURE	12 667	11 074	10 538	9 793	59.92	52.77	50.61
EMPLOYEE RETIREMENT	6 639	5 824	4 757	4 155	31.40	27.75	22.83
UNEMPLOYMENT COMPENSATION	4 703	4 081	4 741	4 708	22.25	19.45	22.77
OTHER	1 326	1 170	1 041	929	6.27	5.58	5.00
INDEBTEDNESS							
DEBT OUTSTANDING AT END OF FISCAL YEAR	206 616	188 485	174 502	158 827	977.42	898.18	838.01
LONG-TERM	189 953	172 605	158 781	143 617	898.59	822.51	762.51
FULL FAITH AND CREDIT	110 951	102 945	95 813	84 024	524.86	490.56	460.12
NONGUARANTEED	79 002	69 660	62 968	59 592	373.73	331.95	302.39
SHORT-TERM	16 663	15 879	15 722	15 210	78.83	75.67	75.50
LONG-TERM DEBT ISSUED	23 218	21 804	21 889	19 232	109.84	103.90	105.11
LONG-TERM DEBT RETIRED	9 955	9 013	8 188	7 670	47.09	42.95	39.32

Note: Because of rounding, detail may not add to totals. Local government amounts included here are estimates subject to sampling variation; see text.

[†]Revised.

[‡]Duplicative transactions between levels of government are excluded; see text.

^{*}Includes \$34,184 thousand contributions from States to Federal Government; not shown in detail, below.

Table 4. Governmental Revenue, by Source, by Level of Government: 1973-74

Source	Amount (millions of dollars)					Per capita		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
TOTAL REVENUE.	1484 650	289 059	1237 916	140 815	143 193	2 292.68	1 367.42	1 125.48
TOTAL GENERAL REVENUE.	1383 831	218 426	1207 730	122 327	131 494	1 815.75	1 033.28	1982.69
INTERGOVERNMENTAL REVENUE.	(1)	494	41 831	33 170	54 752	(1)	2.34	197.88
FROM FEDERAL GOVERNMENT.	(1)	-	41 831	31 632	10 199	(1)	-	197.88
FROM STATE GOVERNMENTS.	(1)	494	(1)	-	44 553	(1)	2.34	(1)
FROM LOCAL GOVERNMENTS.	(1)	-	(1)	1 538	(1)	(1)	-	(1)
REVENUE FROM OWN SOURCES.	884 650	288 565	196 085	107 685	88 400	2 292.68	1 365.08	927.60
GENERAL REVENUE FROM OWN SOURCES.	383 831	217 932	165 899	89 157	76 742	1 815.75	1 030.95	784.80
TAXES.	315 547	184 825	130 722	74 207	56 515	1 492.72	874.33	618.39
PROPERTY.	47 754	-	47 754	1 301	46 452	225.90	-	225.90
INDIVIDUAL INCOME.	138 443	118 952	19 491	17 078	2 413	654.92	562.71	92.20
CORPORATION NET INCOME.	44 635	38 620	6 015	6 015	(1)	211.15	182.70	28.45
SALES AND GROSS RECEIPTS.	66 632	20 534	46 098	40 556	5 542	315.21	97.14	218.07
CUSTOMS DUTIES.	3 450	3 450	-	-	-	16.32	16.32	-
GENERAL SALES AND GROSS RECEIPTS.	26 314	-	26 314	22 612	3 702	124.48	-	124.48
SELECTIVE SALES AND GROSS RECEIPTS.	36 868	17 084	19 784	17 944	1 839	174.41	80.82	93.59
MOTOR FUEL.	12 887	4 609	8 278	8 207	71	60.96	21.80	39.16
ALCOHOLIC BEVERAGES.	7 338	5 339	1 999	1 909	90	34.71	25.26	9.46
TOBACCO PRODUCTS.	5 804	2 437	3 367	3 250	117	27.45	11.53	15.93
PUBLIC UTILITIES.	5 213	2 651	2 562	1 445	1 116	24.66	12.54	12.12
OTHER.	5 627	2 048	3 579	3 133	445	26.62	9.69	16.93
MOTOR VEHICLE AND OPERATORS LICENSES.	3 755	-	3 755	3 477	279	17.76	-	17.76
DEATH AND GIFT TAX.	6 465	5 035	1 430	1 430	(1)	30.58	23.82	6.77
ALL OTHER.	7 863	1 684	6 179	4 350	1 829	37.20	7.97	29.23
CHARGES AND MISCELLANEOUS GENERAL REVENUE.	68 284	33 107	35 177	14 950	20 227	323.02	156.62	166.41
CURRENT CHARGES.	41 447	18 278	23 169	9 597	13 571	196.07	86.47	109.60
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS.	4 585	4 585	-	-	-	21.69	21.69	-
POSTAL SERVICE.	8 559	8 559	-	-	-	40.49	40.49	-
EDUCATION.	8 442	44	8 398	5 490	2 908	39.93	0.21	39.73
SCHOOL LUNCH SALES.	1 589	-	1 589	-	1 589	7.51	-	7.51
INSTITUTIONS OF HIGHER EDUCATION.	6 020	-	6 020	5 364	656	28.48	-	28.48
OTHER.	833	44	789	126	664	3.94	0.21	3.73
HOSPITALS.	5 400	36	5 364	1 486	3 879	25.55	0.17	25.38
SEWERAGE.	1 704	-	1 704	-	1 704	8.06	-	8.06
SANITATION OTHER THAN SEWERAGE.	525	-	525	-	525	2.49	-	2.49
LOCAL PARKS AND RECREATION.	442	-	442	-	442	2.09	-	2.09
NATURAL RESOURCES.	3 462	3 105	357	320	37	16.38	14.69	1.69
HOUSING AND URBAN RENEWAL.	1 196	470	726	39	688	5.66	2.22	3.44
AIR TRANSPORTATION.	902	17	885	87	798	4.27	0.08	4.19
WATER TRANSPORT AND TERMINALS.	617	230	387	118	269	2.92	1.09	1.83
PARKING FACILITIES.	236	-	236	-	236	1.12	-	1.12
OTHER.	5 375	1 232	4 143	2 059	2 084	25.43	5.83	19.60
MISCELLANEOUS GENERAL REVENUE.	26 838	14 829	12 009	5 353	6 656	126.96	70.15	56.81
SPECIAL ASSESSMENTS.	825	-	825	19	806	3.90	-	3.90
SALE OF PROPERTY.	1 099	701	398	67	331	5.20	3.32	1.88
INTEREST EARNINGS.	8 218	1 957	6 261	3 161	3 100	38.87	9.26	29.62
OTHER.	16 696	12 171	4 525	2 107	2 419	78.98	57.58	21.41
UTILITY REVENUE.	9 392	-	9 392	-	9 392	44.43	-	44.43
LIQUOR STORES REVENUE.	2 355	-	2 355	2 049	306	11.14	-	11.14
INSURANCE TRUST REVENUE.	89 072	70 633	18 439	16 439	2 000	421.36	334.14	87.23

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

¹Duplicative transactions between levels of government are excluded; see text.

²Minor amount included in individual income tax figures.

³Minor amount included in "All other" taxes.

Table 5. Governmental Expenditure, by Type and by Character and Object, by Level of Government: 1973-74

Item	Amount (millions of dollars)					Per capita		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
TOTAL EXPENDITURE.	480 073	297 236	226 032	132 134	140 387	2 271.03	1 406.06	1 069.27
INTERGOVERNMENTAL EXPENDITURE.	(¹)	42 854	341	45 941	889	(¹)	202.69	1.61
TO FEDERAL GOVERNMENT.	(¹)	-	341	341	-	(¹)	-	1.61
TO STATE GOVERNMENTS.	(¹)	30 732	(¹)	-	889	(¹)	145.32	(¹)
TO LOCAL GOVERNMENTS.	(¹)	12 122	(¹)	45 600	(¹)	(¹)	57.37	(¹)
DIRECT EXPENDITURE.	480 073	254 382	225 691	86 193	139 498	2 271.03	1 203.38	1 067.65
BY TYPE:								
GENERAL EXPENDITURE.	378 925	180 307	198 618	73 950	124 668	1 792.54	852.96	939.58
UTILITY EXPENDITURE.	12 487	-	12 487	-	12 487	59.07	-	59.07
LIQUOR STORES EXPENDITURE.	1 919	-	1 919	1 653	265	9.08	-	9.08
INSURANCE TRUST EXPENDITURE.	86 742	74 075	12 667	10 590	2 077	410.34	350.42	59.92
BY CHARACTER AND OBJECT:								
CURRENT OPERATION.	276 992	122 182	154 810	50 803	104 007	1 310.34	577.99	732.34
CAPITAL OUTLAY.	51 921	13 837	38 084	15 417	22 667	245.62	65.46	180.16
CONSTRUCTION.	35 651	5 109	30 542	12 655	17 887	168.65	24.17	144.48
EQUIPMENT.	11 283	7 091	4 192	1 222	2 970	53.38	33.54	19.83
LAND AND EXISTING STRUCTURES.	4 987	1 637	3 350	1 540	1 810	23.59	7.74	15.85
ASSISTANCE AND SUBSIDIES.	33 128	21 838	11 290	6 521	4 769	156.71	103.31	53.41
INTEREST ON DEBT.	31 290	22 450	8 840	2 863	5 977	148.02	106.20	41.82
INSURANCE BENEFITS AND REPAYMENTS.	86 742	74 075	12 667	10 590	2 077	410.34	350.42	59.92
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES.	154 214	160 160	94 054	26 344	67 710	729.52	284.59	444.93

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

¹Duplicative transactions between levels of government are excluded; see text.

²Includes pay and allowance for military personnel, amounting to \$21,647 million.

Table 6. Summary of General Expenditure (Direct and Intergovernmental) by Function, by Level of Government: 1973-74

Function	Amount (millions of dollars)				Percent			
	All government	Federal government	State governments	Local governments	All government	Federal Government	State governments	Local governments
ALL FUNCTIONS.	378 925	223 161	119 891	125 557	100.0	100.0	100.0	100.0
DIRECT	378 925	180 307	73 950	124 668	100.0	80.8	61.7	99.3
INTERGOVERNMENTAL.	(¹)	242 854	45 941	889	(¹)	19.2	38.3	0.7
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS.	87 041	87 041	-	-	23.0	39.0	-	-
POSTAL SERVICE	11 235	11 235	-	-	3.0	5.0	-	-
SPACE RESEARCH AND TECHNOLOGY.	3 289	3 289	-	-	0.9	1.5	-	-
EDUCATION.	81 653	13 316	46 860	56 118	21.5	6.0	39.1	44.7
DIRECT	81 653	5 820	19 753	56 080	21.5	2.6	16.5	44.7
INTERGOVERNMENTAL.	(¹)	7 496	27 107	39	(¹)	3.4	22.6	(2)
HIGHWAYS	20 189	4 798	15 847	7 350	5.3	2.2	13.2	5.9
DIRECT	20 189	243	12 636	7 310	5.3	0.1	10.5	5.8
INTERGOVERNMENTAL.	(¹)	4 555	3 211	40	(¹)	2.0	2.7	(2)
PUBLIC WELFARE.	31 031	19 123	22 538	9 860	8.2	8.6	18.8	7.9
DIRECT	31 031	6 286	15 169	9 576	8.2	2.8	12.7	7.6
INTERGOVERNMENTAL.	(¹)	12 837	7 369	283	(¹)	5.8	6.1	0.2
HEALTH AND HOSPITALS	21 668	6 861	8 443	8 648	5.7	3.1	7.0	6.9
DIRECT	21 668	5 723	7 495	8 451	5.7	2.6	6.3	6.7
INTERGOVERNMENTAL.	(¹)	1 138	948	197	(¹)	0.5	0.8	0.2
NATURAL RESOURCES.	15 757	12 846	3 053	756	4.2	5.8	2.5	0.6
DIRECT	15 757	12 096	2 917	744	4.2	5.4	2.4	0.6
INTERGOVERNMENTAL.	(¹)	750	136	12	(¹)	0.3	0.1	(2)
HOUSING AND URBAN RENEWAL.	7 629	6 559	545	3 080	2.0	2.9	0.5	2.5
DIRECT	7 629	4 168	382	3 079	2.0	1.9	0.3	2.5
INTERGOVERNMENTAL.	(¹)	2 391	163	1	(¹)	1.1	0.1	(2)
AIR TRANSPORTATION	2 922	1 875	277	1 079	0.8	0.8	0.2	0.9
DIRECT	2 922	1 622	224	1 077	0.8	0.7	0.2	0.9
INTERGOVERNMENTAL.	(¹)	253	53	3	(¹)	0.1	(2)	(2)
SOCIAL INSURANCE ADMINISTRATION.	2 730	2 244	1 304	4	0.7	1.0	1.1	(2)
DIRECT	2 730	1 422	1 304	4	0.7	0.6	1.1	(2)
INTERGOVERNMENTAL.	(¹)	822	-	-	(¹)	0.4	-	-
INTEREST ON GENERAL DEBT	30 116	22 450	2 863	4 803	7.9	10.1	2.4	3.8
OTHER AND COMBINED	63 665	31 524	18 161	33 859	16.8	14.1	15.1	27.0
DIRECT	63 665	18 912	11 208	33 545	16.8	8.5	9.3	26.7
INTERGOVERNMENTAL.	(¹)	12 612	6 953	315	(¹)	5.7	5.8	0.3

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Z Less than half the unit of measurement shown.

¹ Duplicative transactions between levels of government are excluded; see text.

² Federal General Revenue Sharing payments to States amount to \$2,008 million, and to local governments, \$4,098 million. Additional Federal payments to local governments (\$5,021 million) include \$2,290 million for housing and urban renewal, \$1,806 million for waste treatment and water facilities, \$892 million for education, \$890 million for comprehensive manpower assistance, \$583 million for the model cities program, \$448 million for urban mass transportation, and \$188 million lump-sum payment to the District of Columbia.

Table 7. Direct General Expenditure, by Function, by Level of Government: 1973-74

Function	Amount (millions of dollars)					Per capita		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
TOTAL	378 925	180 307	198 618	73 950	124 668	1 792.54	852.96	939.58
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS .	87 041	87 041	-	-	-	411.76	411.76	-
ALL OTHER FUNCTIONS	291 884	93 266	198 618	73 950	124 668	1 380.79	441.20	939.58
POSTAL SERVICE	11 235	11 235	-	-	-	53.15	53.15	-
SPACE RESEARCH AND TECHNOLOGY	3 289	3 289	-	-	-	15.56	15.56	-
EDUCATION	81 653	5 820	75 833	19 753	56 080	386.27	27.53	358.74
LOCAL SCHOOLS	53 059	-	53 059	468	52 591	251.00	-	251.00
INSTITUTIONS OF HIGHER EDUCATION	18 884	-	18 884	15 395	3 488	89.33	-	89.33
OTHER	9 710	5 820	3 890	3 890	-	45.94	27.53	18.40
HIGHWAYS	20 189	243	19 946	12 636	7 310	95.50	1.15	94.36
PUBLIC WELFARE	31 031	6 286	24 745	15 169	9 576	146.79	29.74	117.06
CATEGORICAL CASH ASSISTANCE	11 557	2 315	9 242	4 984	4 259	54.67	10.95	43.72
OTHER CASH ASSISTANCE	748	26	722	212	511	3.54	0.12	3.42
OTHER PUBLIC WELFARE	18 725	3 945	14 780	9 973	4 807	88.58	18.66	69.92
HEALTH AND HOSPITALS	21 668	5 723	15 945	7 495	8 451	102.50	27.07	75.43
HOSPITALS	15 263	2 770	12 493	6 083	6 410	72.20	13.10	59.10
HEALTH	6 405	2 953	3 452	1 411	2 041	30.30	13.97	16.33
POLICE PROTECTION	8 277	988	7 289	1 145	6 144	39.16	4.67	34.48
LOCAL FIRE PROTECTION	3 037	-	3 037	-	3 037	14.37	-	14.37
SEWERAGE	4 080	-	4 080	-	4 080	19.30	-	19.30
SANITATION OTHER THAN SEWERAGE	1 915	-	1 915	-	1 915	9.06	-	9.06
LOCAL PARKS AND RECREATION	2 951	-	2 951	-	2 951	13.96	-	13.96
NATURAL RESOURCES	15 757	12 096	3 661	2 917	744	74.54	57.22	17.32
HOUSING AND URBAN RENEWAL	7 629	4 168	3 461	382	3 079	36.09	19.72	16.37
AIR TRANSPORTATION	2 922	1 622	1 300	224	1 077	13.82	7.67	6.15
WATER TRANSPORT AND TERMINALS	1 859	1 234	625	172	453	8.80	5.84	2.96
PARKING FACILITIES	214	-	214	-	214	1.01	-	1.01
CORRECTION	2 987	182	2 805	1 729	1 077	14.13	0.86	13.27
LIBRARIES	968	-	968	71	896	4.58	-	4.58
SOCIAL INSURANCE ADMINISTRATION	2 730	1 422	1 308	1 304	4	12.92	6.73	6.19
FINANCIAL ADMINISTRATION	4 788	1 623	3 165	1 584	1 581	22.65	7.68	14.97
GENERAL CONTROL	5 196	825	4 371	1 215	3 156	24.58	3.90	20.68
GENERAL PUBLIC BUILDING (STATE-LOCAL)	1 902	-	1 902	508	1 394	9.00	-	9.00
INTEREST ON GENERAL DEBT	30 116	22 450	7 666	2 863	4 803	142.47	106.20	36.27
OTHER AND UNALLOCABLE	25 492	14 060	11 432	4 784	6 647	120.59	66.51	54.08

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation. See text.

- Represents zero or rounds to zero.

Table 8. Detail of Federal Expenditure for Selected Categories: 1973-74

(Millions of dollars)

Item	Amount	Item	Amount
INTERGOVERNMENTAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 6)--		DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 7)--CONTINUED	
EDUCATION.	7 496	HOSPITALS	2 770
GRANTS-IN-AID.	6 430	PUBLIC HOSPITALS.	2 584
SCHOOL LUNCH AND SCHOOL MILK PROGRAM	1 177	VETERANS.	2 188
MAINTENANCE AND OPERATION OF SCHOOLS	523	OTHER	396
OTHER GRANTS-IN-AID.	4 732	OTHER HOSPITALS	186
PAYMENTS FOR SERVICES.	1 066	VETERANS.	48
SCIENTIFIC RESEARCH AND DEVELOPMENT.	981	OTHER	138
TUITION PAYMENTS	85	HEALTH.	2 953
PUBLIC WELFARE	12 837	VETERANS.	555
PUBLIC ASSISTANCE.	12 552	OTHER	2 398
OTHER PUBLIC WELFARE	285	OTHER AND UNALLOCABLE	14 060
HEALTH AND HOSPITALS	1 138	VETERANS' SERVICES, N.E.C.	7 523
PUBLIC HEALTH PROGRAMS	933	GENERAL PROPERTY AND RECORDS MANAGEMENT	1 064
HOSPITAL CONSTRUCTION.	148	REGULATIONS OF COMMERCE AND FINANCE AND OTHER AIDS TO BUSINESS, N.E.C.	745
OTHER.	57	UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES, EX-SERVICEMEN, AND TEMPORARY EXTENDED BENEFITS.	352
OTHER AND COMBINED	12 612	EMPLOYEES' COMPENSATION AND OTHER CLAIMS, N.E.C.	108
SHARED REVENUES.	6 365	PROMOTION OF SCIENCE, RESEARCH, LIBRARIES AND MUSEUMS.	276
GENERAL REVENUE SHARING.	6 106	LABOR AND MANPOWER, N.E.C.	777
OTHER SHARED REVENUES.	259	INDIAN TRIBAL FUNDS	313
WASTE TREATMENT FACILITIES	1 806	INTEREST ON INTERNAL REVENUE REFUNDS.	220
FEDERAL CONTRIBUTION TO DISTRICT OF COLUMBIA.	188	ASSISTANCE TO TERRITORIES AND POSSESSIONS, N.E.C.	458
CIVIL DEFENSE AND DISASTER RELIEF.	195	CIVIL DEFENSE AND DISASTER RELIEF	224
LABOR AND MANAGEMENT, N.E.C.	1 760	LAW ENFORCEMENT ASSISTANCE ADMINISTRATION	112
LAW ENFORCEMENT ASSISTANCE ADMINISTRATION.	658	UNITED STATES COAST GUARD	807
MODEL CITIES	584	GOVERNMENT PRINTING OFFICE.	102
URBAN MASS TRANSPORTATION.	518	URBAN MASS TRANSPORTATION	71
ALL OTHER.	538	FEDERAL RAILROAD ADMINISTRATION	245
DIRECT FEDERAL EXPENDITURE (AS SHOWN FOR PARTICULAR FUNCTIONS IN TABLE 7)--		ALL OTHER	663
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	87 041	EXHIBIT: DISTRIBUTION OF FEDERAL EXPENDITURE FOR VETERANS--	
MILITARY FUNCTIONS	79 066	TOTAL	14 520
MILITARY ASSISTANCE.	960	DIRECT.	14 416
ECONOMIC AND FINANCIAL ASSISTANCE.	2 350	INTERGOVERNMENTAL	104
ATOMIC ENERGY.	2 837	CLASSIFIED UNDER EDUCATION:	
DEFENSE-RELATED ACTIVITIES	162	DIRECT (TABLE 7).	3 049
FOOD FOR FREEDOM	554	INTERGOVERNMENTAL (TABLE 6)	68
OTHER (FOREIGN AFFAIRS).	1 112	CLASSIFIED UNDER PUBLIC WELFARE:	
EDUCATION.	3 820	DIRECT (TABLE 7).	74
VETERANS' EDUCATIONAL BENEFITS	3 049	INTERGOVERNMENTAL (TABLE 6)	24
OTHER.	2 771	CLASSIFIED UNDER HEALTH AND HOSPITALS:	
NATURAL RESOURCES.	12 096	DIRECT (TABLE 7).	2 791
STABILIZATION OF FARM PRICES AND INCOME.	4 079	INTERGOVERNMENTAL (TABLE 6)	12
FARM CREDIT AND INSURANCE.	501	CLASSIFIED UNDER OTHER AND UNALLOCABLE:	
OTHER AGRICULTURAL RESOURCES	582	DIRECT (TABLE 7).	7 523
SOIL, WATER, AND ELECTRIC ENERGY RESOURCES	4 237	CLASSIFIED UNDER INSURANCE TRUST EXPENDITURE:	
FOREST AND PARKS	1 788	VETERANS' LIFE INSURANCE BENEFITS AND PREMIUM REFUNDS (TABLE 12)	979
MINERAL RESOURCES.	159		
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION.	408		
OTHER NATURAL RESOURCES.	342		

Note: Certain expenditure categories reflect adjustments for 1973-74; substantial revisions are indicated in the footnotes for table 2.

Table 9. Governmental Expenditure for Capital Outlay, by Function, by Level of Government: 1973-74

(Millions of dollars)

Function	Total capital outlay					Construction expenditure only				
	All government	Federal Government	State and local governments			All government	Federal Government	State and local governments		
			Total	State	Local			Total	State	Local
ALL FUNCTIONS.	51 921	13 837	38 084	15 417	22 667	35 651	5 109	30 542	12 655	17 887
NATIONAL DEFENSE AND INTERNATIONAL RELATIONS	7 979	7 979	-	-	-	1 875	1 875	-	-	-
OTHER, TOTAL	43 942	5 858	38 084	15 417	22 667	33 776	3 234	30 542	12 655	17 887
SPACE RESEARCH AND TECHNOLOGY. . . .	202	202	-	-	-	75	75	-	-	-
EDUCATION	8 400	4	8 396	2 884	5 512	6 340	-	6 340	2 058	4 283
LOCAL SCHOOLS.	5 108	-	5 108	139	4 969	4 031	-	4 031	127	3 904
INSTITUTIONS OF HIGHER EDUCATION . .	2 812	-	2 812	2 268	543	1 994	-	1 994	1 614	379
OTHER.	481	4	477	477	-	316	-	316	316	-
HIGHWAYS	12 217	65	12 152	9 457	2 695	10 551	56	10 495	8 278	2 217
HEALTH AND HOSPITALS	1 578	204	1 374	680	694	1 263	142	1 121	581	540
SEWERAGE	2 640	-	2 640	-	2 640	2 520	-	2 520	-	2 520
LOCAL PARKS AND RECREATION	1 060	-	1 060	-	1 060	733	-	733	-	733
NATURAL RESOURCES.	3 558	2 637	921	631	290	2 805	2 213	592	339	253
HOUSING AND URBAN RENEWAL.	3 195	1 158	2 037	324	1 713	1 383	-	1 383	323	1 060
AIR TRANSPORTATION	1 125	313	812	165	647	910	190	720	157	562
WATER TRANSPORT AND TERMINALS. . . .	381	31	350	72	278	269	27	242	67	175
LOCAL UTILITIES.	3 994	-	3 994	-	3 994	3 413	-	3 413	-	3 413
WATER SUPPLY	1 743	-	1 743	-	1 743	1 546	-	1 546	-	1 546
ELECTRIC POWER	1 279	-	1 279	-	1 279	1 119	-	1 119	-	1 119
TRANSIT.	926	-	926	-	926	710	-	710	-	710
GAS SUPPLY	47	-	47	-	47	37	-	37	-	37
ALL OTHER.	5 591	1 244	4 347	1 203	3 144	3 514	531	2 983	852	2 131

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 10. State and Local Government Expenditure for Personal Services, by Function: 1973-74

Function ¹	Amount (millions of dollars)		Percent	
	State governments	Local governments	State governments	Local governments
ALL FUNCTIONS	26 344	67 710	100.0	100.0
EDUCATION	10 195	38 866	38.7	57.4
LOCAL SCHOOLS	184	36 767	0.7	54.3
INSTITUTIONS OF HIGHER EDUCATION	9 141	2 099	34.7	3.1
OTHER	869	-	3.3	-
FUNCTIONS OTHER THAN EDUCATION	16 149	28 844	61.3	42.6
HIGHWAYS	2 608	2 234	9.9	3.3
PUBLIC WELFARE	1 212	1 354	4.6	2.0
HOSPITALS	3 873	3 386	14.7	5.0
HEALTH	843	880	3.2	1.3
POLICE PROTECTION	764	4 875	2.9	7.2
LOCAL FIRE PROTECTION	-	2 370	-	3.5
SEWERAGE	-	677	-	1.0
SANITATION OTHER THAN SEWERAGE	-	1 016	-	1.5
LOCAL PARKS AND RECREATION	-	1 083	-	1.6
NATURAL RESOURCES	1 344	203	5.1	0.3
CORRECTION	1 133	677	4.3	1.0
FINANCIAL ADMINISTRATION	1 001	1 151	3.8	1.7
GENERAL CONTROL	738	2 234	2.8	3.3
WATER SUPPLY UTILITIES	-	1 016	-	1.5
ELECTRIC POWER UTILITIES	-	677	-	1.0
TRANSIT UTILITIES	-	1 354	-	2.0
ALL OTHER	2 633	3 656	10.0	5.4

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

¹Amounts and percent values were developed from table 4 of Public Employment in 1974 (Bureau of the Census, May 1975).

Table 11. Utility Revenue, Expenditure, and Indebtedness, by Type of Utility: 1973-74

(Millions of dollars)

Type of utility	Utility revenue	Utility expenditure				Utility debt at end of fiscal year		
		Total	Current operation	Capital outlay	Interest on utility debt	Total	Full faith and credit	Nonguaranteed
TOTAL	9 392	12 487	7 319	3 994	1 174	27 482	9 517	17 965
WATER SUPPLY	3 712	4 669	2 340	1 743	586	13 833	5 551	8 283
ELECTRIC POWER	3 763	4 152	2 501	1 279	372	8 626	618	8 008
TRANSIT	1 366	3 161	2 034	926	202	4 739	3 326	1 413
GAS SUPPLY	551	505	444	47	14	283	23	261

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

Table 12. Governmental Insurance Trust Revenue and Expenditure, by Type of Insurance Trust System, by Level of Government: 1973-74

(Millions of dollars)

Item	Insurance trust revenue			Insurance trust expenditure
	Total	Contributions	Earnings on investments	
ALL GOVERNMENTS.	89 072	83 766	5 306	86 742
UNEMPLOYMENT COMPENSATION.	5 840	5 256	584	4 753
EMPLOYEE RETIREMENT.	13 199	8 700	4 500	12 348
ALL OTHER.	70 033	69 810	222	69 642
FEDERAL GOVERNMENT	70 633	70 633	¹ (5 479)	74 075
UNEMPLOYMENT COMPENSATION.	111	111	-	50
EMPLOYEE RETIREMENT.	2 299	2 299	¹ (1 842)	5 709
OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE	66 059	66 059	¹ (3 001)	64 688
VETERANS' LIFE INSURANCE	656	656	¹ (379)	979
RAILROAD RETIREMENT.	1 508	1 508	¹ (257)	2 649
STATE AND LOCAL GOVERNMENTS.	18 439	13 133	5 306	12 667
UNEMPLOYMENT COMPENSATION.	5 729	5 145	584	4 703
EMPLOYEE RETIREMENT.	10 900	6 401	4 500	6 639
ALL OTHER.	1 809	1 587	222	1 326
STATE GOVERNMENTS.	16 439	12 225	4 214	10 590
UNEMPLOYMENT COMPENSATION.	5 711	5 129	581	4 673
EMPLOYEE RETIREMENT.	8 919	5 509	3 410	4 591
ALL OTHER.	1 809	1 587	222	1 326
LOCAL GOVERNMENTS.	2 000	908	1 092	2 077
UNEMPLOYMENT COMPENSATION.	19	16	3	30
EMPLOYEE RETIREMENT.	1 982	892	1 090	2 047

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

¹ Earnings on investments of Federal insurance trust systems consist entirely of interest on holdings of Federal securities; these amounts, as intragovernmental transactions, are excluded from "revenue" figures here, and are shown only as exhibit data.

Table 13. Finances of Employee-Retirement Systems of State and Local Governments: 1973-74

(Millions of dollars)

Item	All systems	State-administered systems	Locally administered systems		
			Total	Municipal	Other
RECEIPTS, TOTAL	16 527	12 199	4 328	3 269	1 059
EMPLOYEE CONTRIBUTIONS	4 207	3 315	892	589	303
GOVERNMENT CONTRIBUTIONS	7 821	5 474	2 347	1 865	482
FROM STATE	3 384	3 281	103	28	75
FROM LOCAL GOVERNMENTS	4 437	2 193	2 244	1 837	407
EARNINGS ON INVESTMENTS	4 500	3 410	1 090	816	274
BENEFITS AND WITHDRAWAL PAYMENTS, TOTAL	6 638	4 591	2 047	1 644	403
BENEFITS	5 682	3 868	1 814	1 472	342
WITHDRAWALS	956	723	233	172	61
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR, TOTAL	87 486	66 155	21 331	15 985	5 345
CASH AND DEPOSITS	1 488	714	774	636	138
GOVERNMENTAL SECURITIES	6 765	4 027	2 738	1 674	1 064
FEDERAL	5 322	3 697	1 625	1 230	394
UNITED STATES TREASURY	1 886	989	897	617	280
FEDERAL AGENCY	3 436	2 708	728	614	114
STATE AND LOCAL	1 444	330	1 114	444	670
NONGOVERNMENTAL SECURITIES	79 232	61 414	17 818	13 674	4 144
CORPORATE BONDS	47 363	37 007	10 356	8 342	2 014
CORPORATE STOCKS	19 560	14 679	4 881	3 701	1 180
MORTGAGES	6 621	5 782	839	443	396
OTHER	5 687	3 946	1 741	1 187	554

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

Table 14. Indebtedness and Debt Transactions of State and Local Governments: 1973-74

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
DEBT OUTSTANDING, TOTAL	206 616	65 296	141 320	977.42
LONG-TERM	189 953	61 697	128 256	898.59
FULL FAITH AND CREDIT	110 951	30 855	80 095	524.86
NONGUARANTEED	79 002	30 842	48 161	373.73
SHORT-TERM	16 663	3 599	13 064	78.83
NET LONG-TERM DEBT OUTSTANDING	174 049	53 847	120 201	823.35
LONG-TERM DEBT BY PURPOSE:				
LOCAL SCHOOLS	39 806	3 680	36 126	188.30
LOCAL UTILITIES	27 482	(X)	27 482	130.01
ALL OTHER	122 665	58 017	64 648	580.28
LONG-TERM DEBT ISSUED	23 218	7 801	15 417	109.84
LONG-TERM DEBT RETIRED	9 955	2 478	7 477	47.09

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

X Not applicable.

Table 15. Cash and Security Holdings of State and Local Governments, by Type and Purpose of Holding: 1973-74

Item	Amount (millions of dollars)			Per capita
	Total	State governments	Local governments	
TOTAL	212 059	134 493	77 567	1 003.16
BY TYPE OF HOLDING:				
UNEMPLOYMENT COMPENSATION FUND BALANCE IN U.S. TREASURY . . .	10 817	10 773	44	51.17
OTHER DEPOSITS AND CASH	53 777	18 387	35 390	254.40
SECURITIES	147 464	105 332	42 133	697.59
FEDERAL	34 695	18 678	16 017	164.13
STATE AND LOCAL GOVERNMENT SECURITIES	3 892	1 638	2 254	18.41
OTHER	108 876	85 015	23 861	515.05
BY PURPOSE OF HOLDING:				
UNEMPLOYMENT COMPENSATION	10 818	10 773	45	51.18
EMPLOYEE RETIREMENT	87 486	66 155	21 331	413.86
OTHER INSURANCE TRUST SYSTEMS	3 912	3 912	-	18.51
LONG-TERM DEBT OFFSETS	15 904	7 849	8 055	75.24
BOND FUNDS	23 134	7 794	15 340	109.44
ALL OTHER	70 806	38 010	32 796	334.95
OTHER THAN INSURANCE TRUST SYSTEMS, TOTAL	109 844	53 653	56 191	519.63
CASH AND DEPOSITS	52 134	17 518	34 616	246.62
SECURITIES	57 710	36 135	21 575	273.00
FEDERAL	28 162	13 770	14 392	133.22
STATE AND LOCAL GOVERNMENT SECURITIES	2 332	1 192	1 140	11.03
OTHER	27 216	21 173	6 043	128.75

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

Table 16. Selected Items of Local Government Finances, by Type of Government: 1973-74

(Millions of dollars)

Item	All local governments	Counties	Municipalities	Townships	Special districts	School districts
GENERAL REVENUE, TOTAL	131 494	30 112	44 158	5 059	7 046	47 619
INTERGOVERNMENTAL REVENUE	154 752	13 666	16 624	1 408	2 443	23 112
FROM FEDERAL GOVERNMENT	10 199	2 331	5 458	376	1 205	829
FROM STATES	44 553	10 890	10 464	953	526	21 720
GENERAL REVENUE FROM OWN SOURCES	76 742	16 446	27 534	3 651	4 603	24 507
TAX REVENUE	56 515	11 662	19 434	3 202	1 094	21 123
PROPERTY TAX	46 452	9 573	12 244	2 952	1 058	20 625
OTHER TAXES	10 062	2 089	7 190	250	35	499
CHARGES AND MISCELLANEOUS GENERAL REVENUE .	20 227	4 784	8 100	449	3 510	3 384
UTILITY SYSTEM AND LIQUOR STORE REVENUE	9 698	312	7 239	173	1 974	-
DIRECT GENERAL EXPENDITURE, TOTAL	124 668	27 083	41 920	4 350	6 379	44 937
EDUCATION	56 080	4 224	6 392	1 497	196	43 770
HIGHWAYS	7 310	3 012	3 306	808	184	-
PUBLIC WELFARE	9 576	6 074	3 444	58	-	-
POLICE AND FIRE PROTECTION	9 181	1 401	7 203	496	80	-
HEALTH AND HOSPITALS	8 451	3 794	3 180	54	1 424	-
INTEREST ON GENERAL DEBT	4 803	695	1 918	132	892	1 167
ALL OTHER	29 267	7 883	16 477	1 305	3 602	-
UTILITY SYSTEM AND LIQUOR STORE EXPENDITURE . .	12 752	401	8 074	205	4 072	-
DEBT OUTSTANDING, TOTAL	141 320	17 486	61 187	3 568	32 058	27 022
LONG-TERM	128 256	16 353	53 390	2 832	29 592	26 089
FULL FAITH AND CREDIT	80 095	12 621	30 733	2 601	8 052	26 089
NONGUARANTEED	48 161	3 732	22 658	231	21 540	-
EXHIBIT: EXPENDITURE FOR PERSONAL SERVICES . .	67 710	11 199	22 684	2 149	2 571	29 107

Note: Because of rounding, detail may not add to totals. These data are estimates subject to sampling variation; see text.

- Represents zero or rounds to zero.

¹Duplicative intergovernmental transactions are excluded; see text.

Table 17. General Revenue of State and Local Governments by Source, by Level of Government: 1973-74

(Millions of dollars)

State and level of government	Total general revenue	Intergovernmental revenue		All general revenue from own sources	Taxes				Charges and miscellaneous general revenue
		From Federal Government	Other (local-State and State-local)		Total ¹	Property	General sales	Income	
UNITED STATES, TOTAL	207 729.8	41 830.9	(²)	165 898.9	130 721.7	47 753.7	26 314.0	25 505.6	35 177.2
STATE GOVERNMENTS, . . .	122 327.4	31 632.1	1 538.1	89 157.2	74 206.9	1 301.3	22 611.8	23 092.4	14 950.2
LOCAL GOVERNMENTS, . . .	131 493.9	10 198.8	44 553.4	76 741.7	56 514.7	46 452.4	3 702.3	2 413.1	20 227.0
ALABAMA	2 666.2	713.6	(²)	1 952.6	1 370.3	174.5	417.2	231.9	582.3
STATE GOVERNMENT . . .	1 847.6	558.3	20.2	1 269.1	1 017.4	26.4	321.2	217.1	251.7
LOCAL GOVERNMENTS . . .	1 382.4	155.3	543.6	683.5	353.0	148.1	96.0	14.9	330.6
ALASKA	652.8	220.0	(²)	432.9	205.9	63.5	16.6	57.5	226.9
STATE GOVERNMENT . . .	477.1	188.0	3.1	286.0	124.2	-	-	57.5	161.8
LOCAL GOVERNMENTS . . .	311.3	32.0	132.5	146.8	81.7	63.5	16.6	-	65.1
ARIZONA	1 939.4	358.9	(²)	1 580.4	1 253.6	459.8	381.0	177.1	326.9
STATE GOVERNMENT . . .	1 158.2	260.0	2.8	895.4	743.2	47.6	308.1	177.1	152.2
LOCAL GOVERNMENTS . . .	1 220.0	98.9	477.4	685.0	510.4	412.2	73.0	-	174.7
ARKANSAS	1 431.2	38.0	(²)	1 393.2	1 171.2	171.2	192.6	162.9	37.0
STATE GOVERNMENT . . .	996.8	11.0	1.0	984.8	814.8	11.0	191.9	162.9	11.0
LOCAL GOVERNMENTS . . .	71.0	71.0	0.0	0.0	0.0	0.0	0.7	0.0	0.0

Table 17A. Federal General Revenue Sharing Receipts by State and Local Governments: 1973-74

(Amounts in millions of dollars)

State and level of government	Amount	Per capita	State and level of government	Amount	Per capita
GENERAL REVENUE			LOUISIANA	152.1	40.39
SHARING RECEIPTS, . . .			STATE GOVERNMENT	47.6	12.65
UNITED STATES, TOTAL . . .	6 516.0	30.82	LOCAL GOVERNMENTS	104.4	27.74
STATE GOVERNMENTS	2 045.4	9.67	MAINE	39.0	37.21
LOCAL GOVERNMENTS	4 470.6	21.14	STATE GOVERNMENT	12.6	12.06
ALABAMA	126.2	35.27	LOCAL GOVERNMENTS	26.3	25.15
STATE GOVERNMENT	34.7	9.70	MARYLAND	120.6	29.46
LOCAL GOVERNMENTS	91.5	25.57	STATE GOVERNMENT	40.3	9.84
ALASKA	8.0	23.79	LOCAL GOVERNMENTS	80.3	19.62
STATE GOVERNMENT	2.7	7.90	MASSACHUSETTS	215.1	37.09
LOCAL GOVERNMENTS	5.4	15.88	STATE GOVERNMENT	64.8	11.17
ARIZONA	59.6	27.46	LOCAL GOVERNMENTS	150.3	25.91
STATE GOVERNMENT	20.6	5.44	STATE GOVERNMENT	264.2	86.8
LOCAL GOVERNMENTS	39.0	11.92	LOCAL GOVERNMENTS	17.0	5.25

Table 18. Direct General Expenditure of State and Local Governments by Function, by Level of Government: 1973-74

(Millions of dollars)

State and level of government	Direct general expenditure for all functions		Education						Highways		Public welfare
	Total	Other than capital outlay	Total	Other than capital outlay	Local schools		Institutions of higher education	Other education	Total	Other than capital outlay	
					Total	Other than capital outlay					
UNITED STATES, TOTAL	198 618.2	164 537.8	75 833.1	67 436.7	53 054.2	47 951.1	18 883.7	3 890.3	19 945.8	7 794.1	24 744.8
STATE GOVERNMENT	73 950.2	58 542.1	19 753.3	16 869.1	467.8	328.6	15 395.3	3 890.2	12 635.7	3 178.8	15 168.6
LOCAL GOVERNMENTS	124 668.0	105 995.7	56 079.7	50 567.6	52 591.3	47 622.5	3 488.4	(2)	7 310.0	4 615.4	9 576.2
ALABAMA	2 548.1	1 988.8	974.6	861.6	549.7	500.2	326.4	98.5	330.3	119.8	252.4
STATE GOVERNMENT	1 253.7	976.8	432.8	368.1	7.9	6.7	326.4	98.5	216.1	39.5	245.8
LOCAL GOVERNMENTS	1 294.5	1 012.0	541.8	493.5	541.8	493.5	-	-	114.3	80.2	6.6
ALASKA	842.9	576.6	278.8	221.5	203.9	155.3	55.3	19.6	116.2	25.1	40.5
STATE GOVERNMENT	518.9	340.6	122.3	104.7	47.4	38.5	55.3	19.6	102.6	17	-
LOCAL GOVERNMENTS	324.0	236.0	-	-	156.5	116.8	-	-	-	-	-
GOVERNMENT	1 920.9	1 600.0	-	-	-	46.5	271.0	-	-	-	-

State and level of government	Health and hospitals		Police protection	Fire protection	Sewerage		Sanitation other than sewerage	Local parks and recreation	Financial administration	General control	Interest on general debt	All other general expenditure
	Total	Other than capital outlay			Total	Other than capital outlay						

Table 19. Indebtedness and Cash and Security Holdings of State and Local Governments, by Level of Government: 1973-74

(Millions of dollars)

State and level of government	Debt outstanding at end of fiscal year						Cash and security holdings at end of fiscal year	
	Total	Short-term	Long-term		Long-term debt issued	Long-term debt retired	Insurance trust systems	Other than insurance trust systems
			Total ¹	General only				
UNITED STATES, TOTAL	206 615.8	16 663.0	189 952.8	162 470.8	23 218.1	9 955.1	102 215.5	109 843.9
STATE GOVERNMENTS	85 296.2	3 599.4	81 696.8	61 696.8	7 801.4	2 478.1	80 839.6	53 652.9
LOCAL GOVERNMENTS	141 319.6	13 063.6	128 256.0	100 774.0	15 416.7	7 477.0	21 375.8	56 191.0
ALABAMA	2 841.4	98.2	2 743.2	2 402.2	252.4	119.9	934.3	1 193.3
STATE GOVERNMENT	873.2	-	873.2	873.2	68.0	42.7	846.0	580.0
LOCAL GOVERNMENTS	1 968.3	98.2	1 870.0	1 529.0	184.4	77.2	88.3	613.3
ALASKA	1 046.2	36.6	1 009.5	931.9	199.4	38.3	223.7	892.7
STATE GOVERNMENT	560.8	24.0	536.8	536.8	114.1	17.5	215.5	742.8
LOCAL GOVERNMENTS	485.3	12.6	472.7	395.1	85.3	20.8	8.2	149.9
ARIZONA	1 676.2	20.3	1 655.9	951.6	375.3	119.6	1 057.4	1 048.6
STATE GOVERNMENT	84.1	-	84.1	84.1	-	3.2	986.5	368.4
LOCAL GOVERNMENTS	1 592.1	20.3	1 571.8	867.5	375.3	116.3	70.9	680.2
ARKANSAS	1 012.0	44.2	967.8	854.9	86.7	53.4	412.5	618.0
STATE GOVERNMENT	113.4	0.3	113.0	113.0	7.8	8.5	400.6	398.9
LOCAL GOVERNMENTS	898.7	43.9	854.8	741.9	79.0	44.9	11.9	219.1
CALIFORNIA	19 304.9	324.8	19 629.6	14 006.7	1 389.3	870.4	16 514.6	-
STATE GOVERNMENT	6 246.9	-	6 246.9	6 246.9	326.3	269.7	-	-
LOCAL GOVERNMENTS	13 058.0	324.8	12 733.2	7 759.7	1 063.0	-	-	-

Table 20. Capital Outlay of State and Local Governments in Total and for Selected Functions: 1973-74

(Millions of dollars)

State	Total	General expenditure for capital outlay						Local utilities		
		All general government functions ²	Education			Highways	Health and hospitals	Sewerage	Water supply systems	Other (electric, gas supply, transit systems)
			Total ¹	Local schools	Institutions of higher education					
UNITED STATES	38 083.9	34 080.4	8 396.4	5 108.0	2 811.8	12 151.6	1 374.2	2 640.0	1 742.9	2 251.3
ALABAMA	598.9	559.3	112.9	49.5	59.7	210.6	35.8	10.0	23.0	16.6
ALASKA	279.1	266.3	57.4	48.7	8.6	91.1	0.9	17.0	7.6	5.1
ARIZONA	620.1	412.9	125.4	90.7	33.6	136.7	9.9	16.3	39.1	168.1
ARKANSAS	236.9	219.7	51.1	29.0	19.7	104.4	5.4	2.8	13.8	3.5
CALIFORNIA	3 554.6	2 805.9	629.6	432.1	197.0	921.6	148.6	187.0	299.9	448.7
COLORADO	506.3	421.7	142.5	103.3	35.4	131.9	12.2	28.8	58.2	26.3
CONNECTICUT	586.1	578.4	133.2	102.7	13.3	154.9	34.1	87.3	7.0	0.7
DELAWARE	127.8	116.0	44.0	24.5	19.4	40.6	3.5	11.9	1.7	10.2
DISTRICT OF COLUMBIA	543.9	133.6	55.4	46.8	8.6	25.8	1.6	19.3	7.4	403.0
FLORIDA	1 382.6	1 214.9	233.4	159.1	68.7	503.6	74.0	63.0	59.4	108.3
GEORGIA	830.8			8.6	65.1	255.6	43.9	59.3	73.1	47.8
HAWAII					19.9	73.7	7.8	13.1		
IDAHO						76.3	2.8			

Table 21. Revenue and Expenditure of Locally Operated Public Utilities: 1973-74

(Millions of dollars)

State	Water supply systems					Other locally operated public utilities (electric, gas supply, transit systems)				
	Revenue	Expenditure				Revenue	Expenditure			
		Total	Current operation	Capital outlay	Interest on utility debt		Total	Current operation	Capital outlay	Interest on utility debt
UNITED STATES	3 712.1	4 669.2	2 340.1	1 742.9	586.2	5 680.0	7 817.7	4 978.7	2 251.3	587.6
ALABAMA	63.4	68.7	34.0	23.0	11.7	138.1	130.6	103.0	16.6	11.1
ALASKA	7.1	14.2	5.3	7.6	1.4	15.0	20.6	12.5	5.1	3.0
ARIZONA	54.3	74.2	28.1	39.1	7.0	139.0	271.7	82.8	168.1	20.9
ARKANSAS	27.3	34.5	16.8	13.8	3.9	28.9	25.2	21.3	3.5	0.4
CALIFORNIA	580.1	632.0	447.0	299.9	85.1	749.9	1 142.4	564.3	448.7	129.3
COLORADO	77.6	113.2	37.1	58.2	17.9	55.7	66.2	37.1	26.3	2.8
CONNECTICUT	24.1	28.7	18.2	7.0	3.6	22.1	20.2	19.3	0.7	0.1
DELAWARE	5.7	5.3	3.0	1.7	0.6	18.3	23.9	12.6	10.2	0.9
DISTRICT OF COLUMBIA	11.6	21.4	12.8	7.4	1.2	56.0	509.5	77.1	403.0	29.4
FLORIDA	142.9	162.6	73.1	59.4	30.0	283.0	311.1	172.6	108.3	30.2
GEORGIA	102.0	152.7			26.1	120.2	158.0	108.6	47.8	1.6
HAWAII	20.5				2.2					
IDAHO	7.7					5.7	4.7			

Table 22. Per Capita Amounts of Selected Items of State and Local Government Finances: 1973-74

State	General revenue							Direct general expenditure		
	Total	From Federal Government	All general revenue from own sources	Taxes			Charges and miscellaneous general revenue	Total	Capital outlay	Other than capital outlay
				Total	Property	Other				
UNITED STATES AVERAGE	982.69	197.88	784.80	618.39	225.90	391.19	166.41	939.98	161.22	778.35
MEDIAN STATE	931.60	206.38	734.06	572.71	207.53	353.97	163.79	867.41	164.82	701.83
ALABAMA	745.37	199.49	545.88	383.09	48.79	334.30	162.79	712.37	156.36	556.01
ALASKA	1 937.12	652.69		1 284.03	188.37	422.66	673.39	2 501.17	790.26	1 710.91
ARIZONA	900.78			213.58	368.67	151.81	892.20	191.20		
ARKANSAS	694.06			83.04	300.79	122.66	609.17			
CALIFORNIA	1 110.00				420.35	186.85	1 110.00			

State	Direct general expenditure--Continued										
	Education							Highways			
	Total	Capital outlay	Other than capital outlay	Local schools			Institutions of higher education	Other education	Total	Capital outlay	Other than capital outlay
				Total	Capital outlay	Other than capital outlay					

		Direct general expenditure--Continued								
State	Public welfare	Health and hospitals			Police protection	Fire protection	Sewerage			Sanitation other than sewerage
		Total	Capital outlay	Other than capital outlay			Total	Capital outlay	Other than capital outlay	

State	Direct general expenditure--Continued					Debt outstanding at end of fiscal year		Cash and security holdings at end of fiscal year		
	Local parks and recreation	Financial administration	General control	Interest on general debt	All other general expenditure	Total	Long-term only	Insurance trust systems	Other than insurance trust systems	

Table 23. Origin and Allocation, by Level of Government, of General Revenue of State and Local Governments: 1973-74

(Dollar amounts in millions)

State	By originating level of government (before transfers among governments)							By final recipient level of government (after intergovernmental transfers)			
	Total general revenue	Amount			Percent			Amount		Percent	
		Federal	State	Local	Federal	State	Local	State	Local	State	Local
UNITED STATES	207 729.8	41 830.9	189 157.2	76 741.7	20.1	42.9	36.9	77 774.0	129 955.8	37.4	62.6
ALABAMA	2 666.2	713.6	1 269.1	683.5	26.8	47.6	25.6	1 304.1	1 362.1	48.9	51.1
ALASKA	652.8	220.0		146.8	33.7	43.8	22.5	344.6	308.2		
ARIZONA	1 939.4				18.5	46.2	35.3	722.2	1 217.2		
ARKANSAS	1 431.3				18.0	48.1	24.9	722.8			
CALIFORNIA	24 400.0				17.3	42.6		6 768.7			

Table 24. Relation of Selected Items of State and Local Government Finances to Personal Income: 1973-74

State	General revenue per \$1,000 of personal income						Direct general expenditure per \$1,000 of personal income					
	Total	From Federal Government	All State and local general revenue sources	Taxes		Charges and miscellaneous general revenue	All general expenditure	Education		Highways	Public welfare	Health and hospitals
				Total	Property only			Total	Local schools only			
UNITED STATES AVERAGE	196.38	39.54	156.83	123.58	45.14	33.25	187.76	71.69	50.16	18.86	23.39	15.07
MEDIAN STATE	198.55	42.70	148.21	116.41	38.30	35.39	186.75	72.37	49.16	22.86	18.62	13.14
ALABAMA	194.61	52.09	142.53	100.02	12.74	42.50	186.00	71.14	40.13	24.11	18.42	20.60
ALASKA	333.41	112.34	221.07	105.17	32.42	115.90	430.49	142.41	104.16	59.36	20.69	12.73
ARIZONA	200.87	37.18	163.69	129.84	47.63	33.85	198.96	88.84	57.61	21.34	8.81	12.61
ARKANSAS	177.74	48.05	129.74	98.32	21.27	31.42	156.04	61.23	40.04	21.92	20.23	13.94
CALIFORNIA	218.31	43.87	174.45	140.10	62.84	34.34	205.65	73.56	52.19	13.52	34.67	14.39
COLORADO	203.89	52.09	151.80	100.02	12.74	42.50	186.00	71.14	40.13	24.11	18.42	20.60
CONNECTICUT	167.77	52.09	115.68	100.02	12.74	42.50	186.00	71.14	40.13	24.11	18.42	20.60
DELAWARE	167.77	52.09	115.68	100.02	12.74	42.50	186.00	71.14	40.13	24.11	18.42	20.60
DISTRICT OF COLUMBIA	167.77	52.09	115.68	100.02	12.74	42.50	186.00	71.14	40.13	24.11	18.42	20.60

Table 25. Selected Items of State and Local Government Finances by Level of Government: 1973-74

(Dollar amounts in millions)

State	Tax revenue			Direct general expenditure			Expenditure for personal services			State government percentage of—	
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments	Tax revenue	Expenditure for personal services
UNITED STATES	130 721.7	74 206.9	56 514.7	198 618.2	73 950.2	124 668.0	94 053.7	26 344.0	67 709.7	56.8	37.2
ALABAMA	1 370.3	1 017.4	353.0	2 548.1	1 253.7	1 294.5	1 052.5	430.9	621.6	74.2	49.2
ALASKA	205.9	124.2	81.7	842.9	518.9	324.0	314.7	172.5	142.1	60.3	54.8
ARIZONA	1 253.6	743.2	510.4	1 920.9	690.1	1 230.8	1 013.9	335.1	678.9	59.3	33.0
ARIZONA	791.4	605.4	186.0	1 258.1	631.8	626.3	535.8	218.4	317.4	76.5	40.8
CALIFORNIA	15 936.3	7 971.7	7 964.6	15 936.3	8 011.1	7 925.2	12 083.1	2 626.8	9 456.3	50.0	31.7

Table 26. Population and Personal Income: 1973-74

State	Total population, excluding Armed Forces overseas		Personal income calendar year 1973 ²		State	Total population, excluding Armed Forces overseas		Personal income calendar year 1973 ²	
	July 1, 1974 (provisional estimates) ¹	July 1, 1973 (provisional estimates) ¹	Amount (millions of dollars)	Per capita		July 1, 1974 (provisional estimates) ¹	July 1, 1973 (provisional estimates) ¹	Amount (millions of dollars)	Per capita
ALL STATES ³	211 390 000	209 844 000	1 057 825	5 041	MISSOURI . . .	4 777 000	4 768 000	23 031	4 841
ALABAMA	3 577 000	3 546 000	13 700	3 871	MONTANA	735 000	730 000	3 376	4 682
ALASKA	337 000	330 000	1 958	5 933	NEBRASKA	1 543 000	1 533 000	8 127	5 271
ARIZONA	2 153 000	2 073 000	9 655	4 692	NEVADA	573 000	551 000	3 148	5 745
ARKANSAS	2 062 000	2 035 000	8 050	3 952	NEW HAMPSHIRE .	808 000	794 000	3 713	4 694
CALIFORNIA	20 907 000	20 652 000	113 746	5 521	NEW JERSEY . . .	7 330 000	7 325 000	43 026	5 845
COLORADO	2 496 000	2 468 000	12 255	5 029	NEW MEXICO . . .	1 122 000	1 119 000	4 262	3 853
CONNECTICUT . . .	3 088 000	3 080 000	18 265	5 938	NEW YORK	18 111 000	18 090 000	104 198	5 705
DELAWARE	573 000	573 000	5	5	NORTH CAROLINA .	5 363 000	5 302 000	22 577	4 282
DISTRICT OF COLUMBIA	573 000	573 000	5	5	NORTH DAKOTA . .	637 000	635 000	5	5
FLORIDA	723 000	723 000	5	5					
GEORGIA	8 000 000	7 900 000	40 000	4 000					

STATE GOVERNMENT FINANCES IN 1974

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20. Finances of Miscellaneous State-Administered Insurance Trust Systems: 1974.
21. Population and Personal Income

Table 1. Summary of State Finances: 1972 to 1974

Item	Amount (millions of dollars)			Percent increase or decrease (-)		Percent distribution, 1974	Per capita, 1974 ¹
	1974	1973	1972	1973 to 1974	1972 to 1973		
REVENUE							
TOTAL	140 751	129 808	112 309	8.4	15.6	(x)	668.12
GENERAL REVENUE	122 327	113 132	98 632	8.1	14.7	100.0	580.67
INTERGOVERNMENTAL REVENUE	33 170	32 700	27 981	1.4	16.9	27.1	157.45
FROM FEDERAL GOVERNMENT	31 632	31 261	26 791	0.9	17.1	25.9	150.15
PUBLIC WELFARE	13 320	13 653	12 289	-2.4	11.1	10.9	63.23
EDUCATION	6 720	6 430	5 984	4.5	7.5	5.5	31.90
HIGHWAYS	4 503	4 648	4 871	-3.1	-4.6	3.7	21.38
GENERAL REVENUE SHARING	2 045	2 272	(x)	-9.4	(2)	1.7	9.71
EMPLOYMENT SECURITY ADMINISTRATION	1 295	1 276	1 148	1.5	11.2	1.1	6.15
HEALTH AND HOSPITALS	738	608	601	21.3	1.3	0.6	3.50
NATURAL RESOURCES	472	437	393	8.0	11.3	0.4	2.24
AIRPORTS	101	72	32	39.1	125.9	0.1	0.48
OTHER	2 438	1 963	1 475	24.2	33.3	2.0	11.57
FROM LOCAL GOVERNMENTS	1 538	1 339	1 191	14.8	12.5	1.3	7.30
TAXES	74 207	68 069	59 870	9.0	13.7	60.7	352.25
SALES AND GROSS RECEIPTS	40 556	37 123	33 250	9.2	11.6	33.2	192.51
GENERAL	22 612	19 793	17 619	14.2	12.3	18.5	107.33
SELECTIVE	17 944	17 330	15 631	3.5	10.9	14.7	85.18
MOTOR FUEL	8 207	8 058	7 216	1.8	11.7	6.7	38.96
TORACCO PRODUCTS	3 250	3 112	2 831	4.4	9.9	2.7	15.43
ALCOHOLIC BEVERAGES	1 909	1 817	1 684	5.1	7.9	1.6	9.06
INSURANCE	1 667	1 607	1 477	3.8	8.8	1.4	7.91
PUBLIC UTILITIES	1 445	1 347	1 215	7.3	10.9	1.2	6.88
PARIMUTUELS	627	590	571	6.2	3.3	0.5	2.98
OTHER	839	798	637	5.2	25.2	0.7	3.98
LICENSE TAXES	6 055	5 753	5 374	5.3	7.0	4.9	28.74
MOTOR VEHICLES	3 477	3 386	3 108	2.7	9.0	2.8	16.50
CORPORATIONS IN GENERAL	1 054	970	945	8.7	2.6	0.9	5.00
MOTOR VEHICLE OPERATORS	278	250	232	11.2	7.7	0.2	1.32
HUNTING AND FISHING	277	238	221	16.1	7.7	0.2	1.31
ALCOHOLIC BEVERAGES	142	140	136	1.0	3.2	0.1	0.77
OTHER	828	768	732	7.8	5.0	0.7	3.93
INDIVIDUAL INCOME	17 078	15 587	12 996	9.6	19.9	14.0	81.07
CORPORATION NET INCOME	6 015	5 425	4 416	10.9	22.9	4.9	28.55
DEATH AND GIFT	1 425	1 431	1 294	0.4	10.6	1.2	6.76
PROPERTY	1 301	1 312	1 257	-0.8	4.4	1.1	6.18
SEVERANCE	1 255	850	758	47.6	12.3	1.0	5.96
DOCUMENTARY AND STOCK TRANSFER	495	563	505	-12.2	11.5	0.4	2.35
OTHER	27	24	19	12.5	24.5	(2)	0.13
CHARGES AND MISCELLANEOUS GENERAL REVENUE	14 950	12 363	10 780	20.9	14.7	12.2	70.97
CURRENT CHARGES	9 597	8 609	7 820	11.5	10.1	7.8	45.56
EDUCATION	5 490	4 891	4 521	12.2	8.2	4.5	26.06
STATE INSTITUTIONS OF HIGHER EDUCATION	5 364	4 791	4 120	16.0	8.0	4.8	25.40
AUXILIARY ENTERPRISES	2 148	1 957	1 858	9.8	5.3	1.8	10.20
OTHER	3 216	2 834	2 577	13.5	10.0	2.6	15.27
OTHER EDUCATION	126	100	86	25.7	16.3	0.1	0.60
HOSPITALS	1 486	1 306	1 181	13.7	10.6	7.0	7.05
HIGHWAYS	1 002	975	910	2.8	7.1	0.8	4.75
TOLL FACILITIES	918	891	840	3.1	6.1	0.8	4.36
OTHER	84	84	70	(2)	20.1	0.1	0.40
MISCELLANEOUS COMMERCIAL ACTIVITIES	519	429	339	21.0	26.6	0.4	2.46
NATURAL RESOURCES	320	275	256	16.1	7.6	0.3	1.52
OTHER	782	734	615	6.6	19.4	0.6	3.71
MISCELLANEOUS GENERAL REVENUE	5 353	3 754	2 960	42.6	26.8	4.4	25.41
INTEREST EARNINGS	3 161	1 921	1 536	64.6	25.0	2.6	15.00
RENTS AND ROYALTIES	679	483	427	40.5	13.2	0.6	3.22
DONATIONS	533	471	396	13.1	19.0	0.4	2.53
FINES AND FORFEITS	163	145	126	12.3	15.8	0.1	0.77
SALE OF PROPERTY	67	59	66	13.3	-10.4	0.1	0.32
OTHER	750	675	410	11.2	64.6	0.6	3.56
INSURANCE TRUST REVENUE	16 374	14 690	11 773	11.5	24.8	100.0	77.72
EMPLOYEE RETIREMENT	8 919	8 267	6 827	7.9	21.1	54.5	42.34
UNEMPLOYMENT COMPENSATION	5 711	4 947	3 588	15.4	37.9	34.9	27.11
WORKMEN'S COMPENSATION	1 154	1 048	917	10.1	14.3	7.0	5.48
OTHER	591	428	442	38.0	-3.0	3.6	2.81
LIQUOR STORES REVENUE	2 049	1 985	1 904	3.2	4.3	(x)	9.73

See footnotes at end of table.

Table 1. Summary of State Finances: 1972 to 1974—Continued

Item	Amount (millions of dollars)			Percent increase or decrease (-)		Percent distribution, 1974	Per capita, 1974
	1974	1973	1972	1973 to 1974	1972 to 1973		
EXPENDITURE, BY CHARACTER AND OBJECT							
TOTAL	132 134	118 836	109 243	11.2	8.8	100.0	627.22
INTERGOVERNMENTAL EXPENDITURE	45 941	40 822	36 759	12.5	11.1	34.8	218.07
DIRECT EXPENDITURE	86 193	78 013	72 483	10.5	7.6	65.2	409.14
CURRENT OPERATION	50 803	44 838	39 790	13.3	12.7	38.4	241.15
CAPITAL OUTLAY	15 417	14 677	15 283	5.0	-4.0	11.7	73.18
CONSTRUCTION	12 655	12 327	13 022	2.7	-5.3	9.6	60.07
LAND AND EXISTING STRUCTURES	1 540	1 322	1 369	16.5	-3.4	1.2	7.31
EQUIPMENT	1 422	1 028	8 892	19.0	15.2	0.9	5.80
INSURANCE BENEFITS AND WITHDRAWALS	10 590	9 167	8 938	15.5	2.6	8.0	50.27
ASSISTANCE AND SUBSIDIES	6 521	6 897	6 337	-5.5	8.8	4.9	30.95
INTEREST ON DEBT	2 863	2 434	2 135	17.6	14.0	2.2	13.59
EXHIBIT: TOTAL PERSONAL SERVICES	26 344	24 161	22 587	9.0	7.0	19.9	125.05
EXPENDITURE, BY FUNCTION							
TOTAL	132 134	118 836	109 243	11.2	8.8	(x)	627.22
GENERAL EXPENDITURE	119 891	108 086	98 810	10.9	9.4	100.0	569.10
INTERGOVERNMENTAL EXPENDITURE	45 941	40 822	36 759	12.5	11.1	38.3	218.07
STATE PAYMENTS TO FEDERAL GOVERNMENT	341	-	-	-	-	0.3	1.62
DIRECT EXPENDITURE	73 950	67 264	62 051	9.9	8.4	61.7	351.03
EDUCATION	46 860	41 599	38 348	12.6	8.5	39.1	222.44
INTERGOVERNMENTAL EXPENDITURE	27 107	23 316	21 195	16.3	10.0	22.6	128.67
DIRECT EXPENDITURE	19 753	18 283	17 153	8.0	6.6	16.5	93.77
STATE INSTITUTIONS OF HIGHER EDUCATION	15 395	14 248	13 381	8.0	6.5	12.8	73.08
CURRENT OPERATION	13 127	11 960	10 829	10.8	10.4	10.2	62.31
AUXILIARY ENTERPRISES	1 945	1 853	1 741	5.0	6.4	1.6	9.23
OTHER	11 182	10 107	9 088	10.6	11.2	9.3	53.08
CAPITAL OUTLAY	2 268	2 288	2 551	-0.9	-10.3	1.9	10.77
LOCAL SCHOOLS	468	480	491	-2.5	-2.2	0.4	2.22
OTHER	3 890	3 555	3 282	9.4	8.3	3.2	18.47
PUBLIC WELFARE	22 538	21 678	19 191	4.0	13.0	18.8	106.98
INTERGOVERNMENTAL EXPENDITURE	7 369	7 532	6 944	-2.2	8.5	6.1	34.98
SUPPLEMENTAL SECURITY INCOME PROGRAMS	340	-	-	-	-	0.3	1.62
DIRECT EXPENDITURE	15 169	14 147	12 247	7.2	15.5	12.7	72.00
VENDOR PAYMENTS FOR MEDICAL CARE	7 441	6 274	5 452	17.8	15.8	6.2	35.32
CASH ASSISTANCE PAYMENTS	5 195	5 779	5 281	-10.1	9.4	4.3	24.66
CATEGORICAL PROGRAMS	4 984	5 556	5 089	-10.3	9.2	4.2	23.66
OTHER	212	223	192	-5.2	16.4	0.2	1.00
OTHER	2 533	2 053	1 515	23.4	35.5	2.1	12.02
HIGHWAYS	19 847	15 025	15 380	5.5	-2.3	13.2	75.22
INTERGOVERNMENTAL EXPENDITURE	3 211	2 953	2 633	8.7	12.2	2.7	15.24
DIRECT EXPENDITURE	12 636	12 072	12 747	4.7	-5.3	10.5	59.98
REGULAR HIGHWAY FACILITIES	11 887	11 337	12 089	4.8	-6.2	9.9	56.42
CURRENT OPERATION	2 891	2 671	2 485	8.2	7.5	2.4	13.72
CAPITAL OUTLAY	8 996	8 667	9 605	3.8	-9.8	7.5	42.70
TOLL HIGHWAY FACILITIES	749	734	658	2.0	11.7	0.6	3.56
HOSPITALS	6 208	5 477	5 050	13.3	8.5	5.2	29.47
INTERGOVERNMENTAL EXPENDITURE	125	110	147	13.6	-25.4	0.1	0.59
DIRECT EXPENDITURE	6 083	5 367	4 902	13.3	9.5	5.1	28.88
STATE HOSPITALS	5 957	5 274	4 825	13.0	9.3	5.0	28.28
CURRENT OPERATION	5 397	4 792	4 352	12.6	10.1	4.5	25.62
CAPITAL OUTLAY	560	481	473	16.4	1.7	0.5	2.66
OTHER HOSPITALS (NONGOVERNMENTAL)	127	94	78	35.1	20.4	0.1	0.60
NATURAL RESOURCES	3 053	2 725	2 595	12.0	5.0	2.5	14.49
AGRICULTURE	1 231	1 127	1 052	9.3	7.1	1.0	5.84
FISH AND GAME	378	348	325	8.6	6.8	0.3	1.78
FORESTRY AND PARKS	966	819	718	18.0	13.9	0.8	4.58
OTHER	479	432	409	10.8	-13.4	0.4	2.27
HEALTH	2 234	1 913	1 813	19.2	-2.1	1.9	10.60
CORRECTION	1 812	1 553	1 389	16.6	18.1	1.5	8.60
FINANCIAL ADMINISTRATION	1 594	1 393	1 235	14.4	12.8	1.3	7.57
EMPLOYMENT SECURITY ADMINISTRATION	1 304	1 277	1 133	2.1	12.8	1.1	6.19
POLICE PROTECTION	1 262	1 118	983	12.9	13.7	1.1	5.99
GENERAL CONTROL	1 273	1 112	944	14.5	17.8	1.1	6.04
PROTECTIVE INSPECTION AND REGULATION, N.E.C.	886	779	685	13.7	13.6	4.0	4.20
MISCELLANEOUS COMMERCIAL ACTIVITIES	728	655	455	11.1	44.1	0.6	3.46
GENERAL PUBLIC BUILDINGS	508	429	408	18.6	5.1	0.4	2.41
AIRPORTS	277	298	178	-7.1	67.1	0.2	1.31
WATER TRANSPORT AND TERMINALS	176	173	166	1.8	4.2	0.1	0.84
LIBRARIES	172	155	155	11.3	-0.4	0.1	0.82
HOUSING AND URBAN RENEWAL	545	430	149	26.8	188.2	0.5	2.59
VETERANS' SERVICES	156	48	51	223.7	-5.1	0.1	0.74
INTEREST ON DEBT	2 863	2 434	2 135	17.6	14.0	2.4	13.59
INTERGOVERNMENTAL EXPENDITURE, N.E.C.	5 656	5 514	4 440	19.1	24.2	5.5	31.17
GENERAL LOCAL GOVERNMENT SUPPORT	4 804	4 280	3 752	12.2	14.1	4.0	22.80
OTHER	1 762	1 234	687	42.8	79.5	1.5	8.37
ALL OTHER	3 029	2 341	1 826	29.4	28.2	2.5	14.38

See footnotes at end of table.

Table 1. Summary of State Finances: 1972 to 1974—Continued

Item	Amount (millions of dollars)			Percent increase or decrease (-)		Percent distribution, 1974	Per capita, 1974 ¹
	1974	1973	1972	1973 to 1974	1972 to 1973		
EXPENDITURE, BY FUNCTION--CONTINUED							
INSURANCE TRUST EXPENDITURE	10 590	9 167	8 938	15.5	2.6	100.0	50.27
UNEMPLOYMENT COMPENSATION	4 673	4 056	4 722	15.2	-14.1	44.1	22.18
EMPLOYEE RETIREMENT	4 591	3 942	3 175	16.5	24.1	43.4	21.79
WORKMEN'S COMPENSATION	829	737	643	12.5	14.6	7.8	3.94
OTHER	497	433	398	14.7	8.8	4.7	2.36
LIQUOR STORES EXPENDITURE	1 653	1 583	1 495	4.5	5.9	-	7.85
INDEBTEDNESS AND DEBT TRANSACTIONS							
DEBT AT END FISCAL YEAR	65 296	59 071	53 833	10.5	9.7	100.0	309.95
LONG-TERM	61 697	55 397	50 379	11.4	10.0	94.5	292.87
NONGUARANTEED	30 842	27 258	25 314	13.1	7.7	47.2	146.40
FULL FAITH AND CREDIT	30 855	28 139	25 065	9.7	12.3	47.3	146.46
SHORT-TERM	3 599	3 674	3 454	-2.0	6.4	5.5	17.09
NET LONG-TERM DEBT AT END OF FISCAL YEAR	53 847	49 021	45 085	9.8	8.7	(x)	255.60
FULL FAITH AND CREDIT ONLY	26 967	24 737	21 932	9.0	12.8	(x)	128.01
LONG-TERM DEBT AT END OF FISCAL YEAR, BY FUNCTION:							
TOTAL	61 697	55 397	50 379	11.4	10.0	100.0	292.87
STATE INSTITUTIONS OF HIGHER EDUCATION	10 044	9 288	8 275	8.1	12.3	16.3	47.68
REGULAR HIGHWAY FACILITIES	9 571	9 157	8 315	4.5	10.1	15.5	45.43
TOLL HIGHWAY FACILITIES	6 942	6 932	7 128	0.1	-2.7	11.3	32.95
LOCAL SCHOOLS	3 680	3 246	3 429	13.4	-5.3	6.0	17.47
OTHER EDUCATION	2 080	1 769	1 572	17.6	12.5	3.4	9.87
HOSPITALS	1 777	1 200	802	48.1	49.5	2.9	8.44
WATER TRANSPORT AND TERMINALS	570	563	574	1.3	-2.0	0.9	2.71
VETERANS' BONUSES	771	258	273	43.6	-5.3	0.6	1.76
OTHER AND UNALLOCABLE	26 662	22 985	20 012	16.0	14.9	43.2	126.56
LONG-TERM DEBT ISSUED	7 801	7 331	8 495	6.4	-13.7	100.0	37.03
FULL FAITH AND CREDIT	3 670	4 370	4 831	-11.2	-9.5	49.7	18.41
NONGUARANTEED	3 922	2 960	3 664	32.5	-19.2	50.3	18.62
ORIGINAL ISSUES	7 711	7 203	8 186	7.1	-12.0	98.8	36.60
REFUNDING ISSUES	91	128	309	(²)	(²)	1.2	0.43
LONG-TERM DEBT RETIRED	2 478	2 335	2 225	6.1	4.9	100.0	11.76
REDEEMED	2 456	2 311	2 203	6.3	4.9	99.1	11.66
REFUNDED	22	24	22	-8.3	9.1	0.9	0.10
BORROWING	7 959	7 404	8 186	7.5	-9.6	(x)	37.78
DEBT REDEMPTION	2 814	3 094	2 254	-9.1	37.3	(x)	13.36
CASH AND SECURITY HOLDINGS							
TOTAL	134 493	117 701	99 769	14.3	18.0	100.0	638.41
CASH AND DEPOSITS, UNEMPLOYMENT COMPENSATION SYSTEMS							
OTHER CASH AND DEPOSITS	10 773	9 774	8 942	10.2	9.3	8.0	51.14
SECURITIES	105 332	91 594	78 456	15.0	16.7	78.3	500.00
FEDERAL SECURITIES	18 678	15 837	14 350	17.9	10.4	13.9	88.66
STATE AND LOCAL GOVERNMENT SECURITIES	1 638	1 488	1 586	10.1	-6.2	1.2	7.78
OTHER SECURITIES	85 016	74 269	62 519	14.5	18.8	63.2	403.56
CASH AND SECURITY HOLDINGS OF INSURANCE TRUST SYSTEMS							
EMPLOYEE RETIREMENT	80 840	71 786	62 947	12.6	14.0	60.1	383.73
UNEMPLOYMENT COMPENSATION	66 155	58 529	50 759	13.0	15.3	49.2	314.03
WORKMEN'S COMPENSATION	10 773	9 774	8 942	10.2	9.3	8.0	51.14
OTHER INSURANCE TRUST SYSTEMS	3 612	3 268	3 026	10.5	8.0	2.7	17.15
OTHER INSURANCE TRUST SYSTEMS	300	214	220	40.2	-2.5	0.2	1.42
CASH AND SECURITY HOLDINGS, OTHER THAN INSURANCE TRUST SYSTEMS							
BY PURPOSE OF HOLDING:	53 653	45 915	36 823	16.9	24.7	39.9	264.68
OFFSETS TO LONG-TERM DEBT	7 849	6 376	5 309	23.1	20.1	5.8	37.26
BOND FUNDS	7 794	6 736	6 286	15.7	7.2	5.8	37.00
OTHER	36 010	32 802	25 228	15.9	30.0	28.3	180.43
BY TYPE OF ASSET:							
CASH AND DEPOSITS	17 518	15 639	11 851	12.0	32.0	13.0	83.15
SECURITIES	36 135	30 276	24 972	19.4	21.2	26.9	171.53
FEDERAL GOVERNMENT SECURITIES	13 770	2 454	10 882	10.6	14.4	10.2	65.37
STATE AND LOCAL GOVERNMENT SECURITIES	1 192	1 062	836	12.2	27.1	0.9	5.66
OTHER SECURITIES	21 173	16 760	13 254	26.3	26.5	15.7	100.70

Note: Because of rounding, detail may not add to totals. Per capita and percent figures are computed on the basis of amounts rounded to the nearest thousand.

- Represents zero or rounds to zero.

X Not applicable.

² Less than half the unit of measurement shown.

¹ Based on provisional population as of July 1, 1974.

² Not computed.

Table 2. Summary of Expenditure for State Functions, by Character and Object:
1974

(Millions of dollars)

Purpose and function	Total	Intergovernmental expenditure	Direct expenditure						
			Total	Current operation	Assistance and subsidies, insurance trust, and interest	Capital outlay			
						Total	Construction	Land and existing structures	Equipment
TOTAL	132 134	45 941	86 193	50 803	19 974	15 417	12 655	1 540	1 222
GENERAL EXPENDITURE	119 891	45 941	73 950	49 158	9 384	15 408	12 649	1 540	1 219
EDUCATION	48 860	27 107	19 753	15 664	11 205	2 884	2 058	220	607
STATE INSTITUTIONS OF HIGHER EDUCATION	15 395	-	15 395	13 127	-	2 268	1 614	152	502
LOCAL SCHOOLS	468	-	468	329	-	139	127	-	12
OTHER	30 997	27 107	3 890	2 208	11 205	477	316	68	93
PUBLIC WELFARE	22 538	7 369	15 169	9 947	15 195	27	13	1	13
VENDOR PAYMENTS FOR MEDICAL CARE	7 441	-	7 441	7 441	-	-	-	-	-
CASH ASSISTANCE PAYMENTS	5 195	-	5 195	-	15 195	-	-	-	-
OTHER VENDOR PAYMENTS	64	-	64	64	-	-	-	-	-
OTHER	9 838	7 369	2 468	2 442	-	27	13	1	13
HIGHWAYS	15 847	3 211	12 636	3 179	-	9 457	8 278	1 031	147
TOLL HIGHWAYS	749	-	749	288	-	461	445	-9	6
REGULAR HIGHWAYS	15 098	3 211	11 887	2 891	-	8 996	7 833	1 022	141
HOSPITALS	6 208	125	6 083	5 472	-	612	539	6	66
STATE HOSPITALS	5 957	-	5 957	5 397	-	560	488	6	66
OTHER	251	125	127	75	-	51	51	-	-
NATURAL RESOURCES	3 053	136	2 917	2 286	-	631	339	225	68
HEALTH	2 234	823	1 411	1 342	-	68	41	3	25
CORRECTION	1 812	83	1 729	1 608	-	123	97	1	24
FINANCIAL ADMINISTRATION	1 594	11	1 584	1 554	-	30	6	-	24
EMPLOYMENT SECURITY ADMINISTRATION	1 304	-	1 304	1 284	-	20	6	-	13
POLICE PROTECTION	1 262	117	1 145	1 043	-	103	30	-	72
GENERAL CONTROL	1 273	58	1 215	1 182	-	33	19	1	13
PROTECTIVE INSPECTION AND REGULATION	886	13	873	857	-	15	5	-	10
MISCELLANEOUS COMMERCIAL ACTIVITIES	728	-	728	499	-	229	192	-	37
HOUSING AND URBAN RENEWAL	545	163	382	58	-	324	323	1	-
GENERAL PUBLIC BUILDINGS	508	-	508	175	-	333	288	42	3
AIRPORTS	277	53	224	59	-	165	157	3	5
WATER TRANSPORT AND TERMINALS	176	4	172	100	-	72	67	2	3
LIBRARIES	172	101	71	69	-	6	3	-	3
VETERANS' SERVICES	146	1	155	32	1120	3	3	-	-
ALL OTHER	12 458	6 566	5 892	2 754	2 863	274	183	5	86
INSURANCE TRUST EXPENDITURE	10 590	-	10 590	-	10 590	-	-	-	-
LIQUOR STORES EXPENDITURE	1 653	-	1 653	1 644	-	9	6	-	3

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

1 Assistance and subsidies.

2 Interest on debt.

3 Insurance benefits and repayments.

Table 3. Financial Aggregates: 1974

(Thousands of dollars)

State	Revenue				Borrowing	Expenditure				Debt redemption
	Total	General	Insurance trust	Liquor stores		Total	General	Insurance trust	Liquor stores	
ALL STATES	140 751 084	122 327 392	16 374 338	2 049 354	7 959 198	132 134 353	119 891 358	10 589 669	1 653 326	2 813 931
ALABAMA	2 073 445	1 847 606	132 961	92 878	68 047	1 994 183	1 808 667	99 976	85 540	42 709
ALASKA	527 045	477 069	181 976	-	119 591	597 584	665 521	32 063	-	17 484
ARIZONA	1 339 553	1 158 198	181 355	-	-	1 237 830	1 160 845	76 985	-	3 224
ARKANSAS	1 079 787	996 776	83 011	-	7 793	997 543	946 459	-	-	8 531
CALIFORNIA	16 507 414	-	804 912	-	326 260	15 519 227	13 707 400	-	-	769 706
COLORADO	-	-	-	-	12 580	1 404 800	-	-	-	-

Table 5. Percent Change in Selected Financial Items: 1973 to 1974

State	General revenue									Debt outstanding at end of fiscal year		
	Total general revenue	Inter-governmental revenue from Federal Government	Taxes						Charges and miscellaneous general revenue	Total	Long-term	
			All taxes	Individual income	Sales and gross receipts taxes			Motor vehicle licenses			Full faith and credit	Nonguaranteed
					Total	General	Motor fuels					
ALL STATES . . .	8.1	0.9	9.0	9.6	9.2	14.2	1.8	2.7	20.9	10.5	9.7	13.1
ALABAMA	9.3	2.3	9.3	19.4	7.6	11.0	0.6	6.2	25.8	3.0	-1.2	3.5
ALASKA	14.0	-0.5	13.9	13.5	8.4	15.3	10.9	8.6	35.5	29.0	6.8	72.3
ARIZONA	9.6	8.1	9.0	26.8	11.2	15.3	-0.9	12.2	17.0	-3.7	-	-3.7
ARKANSAS	9.0	-3.8	15.8	31.0	12.6	14.4	13.6	7.8	10.7	4.0	-	3.9
CALIFORNIA	7.5	0.5	8.8	-4.4	13.9	22.0	-0.4	12.7	18.8	3.4	0.7	23.9
COLORADO	12.8	-1.0	-	34.8	10.7	10.8	-1.9	9.8	18.1	6.0	-	7.6
CONNECTICUT	2.0	-	-	-	-1.5	-3.3	-0.6	0.9	6.1	-	-	25.7
DELAWARE	-	-	-	-	7.5	-	9.3	5.0	-	-	-	27.0
FLORIDA	-	-	-	-	-	14.9	2.6	11.1	-	-	-	-
IDAHO	-	-	-	-	-	-	-	-	-	-	-	-

State	General expenditure for all functions					General expenditure for selected functions						Personal services expenditure
	Total general expenditure	Inter-governmental expenditure	Direct expenditure			Public welfare	Education			Hospitals	Highways	
			Total	Other than capital outlay	Capital outlay		Total	Inter-governmental	State institutions of higher education			

Table 6. Relation of Selected Financial Items to Personal Income: 1974

State	General revenue per \$1,000 of personal income					General expenditure per \$1,000 of personal income						
	Total	Revenue from Federal Government	Taxes		Charges and miscellaneous	Total	Education			Public welfare	Highways	
			Total ¹	General sales or gross receipts			Individual income	Total ¹	Inter-governmental			State institutions of higher education
NATIONAL AVERAGE	116.16	30.04	70.47	21.47	16.22	14.20	113.85	44.50	25.74	14.62	21.40	15.05
MEDIAN STATE ²	123.92	31.75	72.74	22.81	16.00	15.73	120.35	46.17	25.91	17.29	17.74	17.81
ALABAMA	134.86	40.75	74.26	23.45	12.39	18.37	132.02	64.20	32.60	23.82	17.94	20.83
ALASKA	243.65	96.01	63.51	-	25.14	82.63	339.90	116.31	53.83	26.23	20.43	52.36
ARIZONA	119.96	26.93	76.98	31.91	14.26	15.76	120.23	52.89	27.40	22.32	8.15	17.80
ARKANSAS	123.82	37.80	75.21	23.84	14.54	10.27	117.57	46.95	26.34	15.63	20.11	22.70
CALIFORNIA	119.66	34.91	70.08	23.48	15.85	11.28	120.47	44.92	30.37	12.64	31.26	10.35
COLORADO	118.30	33.27	65.08	19.87	20.44	19.82	108.39	53.16	24.15	26.33	19.24	13.23
CONNECTICUT	-	-	24.70	1.03	12.51	92.95	28.97	16.33	-	-	12.07	-
DELAWARE	-	-	-	32.60	23.08	139.94	70.14	-	-	-	16.67	-
IDAHO	-	-	-	4.6	-	9.83	103.32	-	-	-	16.60	-
ILLINOIS	-	-	-	16.17	11.14	11.14	118.20	-	-	-	-	-

Table 7. Revenue by Source: 1974

(Thousands of dollars)

State	Total revenue	Total general revenue	Intergovernmental revenue						
			Total	From Federal Government					
				Total	Public welfare	Education	Highways	General revenue sharing	Employment security administration
ALL STATES	140 751 084	122 327 392	33 170 233	31 632 094	13 319 581	6 719 922	4 503 485	2 045 357	1 295 258
ALABAMA		1 847 606	578 502	558 282	169 898	170 020	104 417		18 805
ALASKA		27 069	191 111	187 988	11 409	40 128			720
ARIZONA		262 799	308 658	260 029	38 529	79 411			
ARKANSAS		308 658	304 288	304 288	113 800				
CALIFORNIA		568 503	3 970 679	1 944 071					

State	Intergovernmental revenue--Continued									
	From Federal Government--Continued					From local governments				
	Health and hospitals	Natural resources	Airports	Other	Total	Public welfare	Highways	Health and hospitals	Education	Other

State	Total	Taxes							
		Sales and gross receipts taxes							
		Selective sales and gross receipts taxes							
		Total	Total general sales and gross receipts taxes	Total	Motor fuels	Tobacco products	Alcoholic beverages	Insurance	Public utilities

State	Taxes--Continued								
	Sales and gross receipts taxes--Continued								
	Selective sales and gross receipts taxes--Continued								
	Parimutuels	Amusements	Other	Total license taxes	Motor vehicles	Corporations in general	Occupations and businesses, n.e.c.	Motor vehicle operators	Hunting and fishing

State	Taxes--Continued							
	License taxes--Continued				Individual income	Corporation net income	Death and gift	Property
	Alcoholic beverages	Public utilities	Amusements	Other license taxes				

State	Taxes--Continued				Current charges					
	Severance	Document and stock transfer	Other	Total charges and miscellaneous general revenue	Total current charges	Education				
						Total education	State institutions of higher education			Other education
							Total	Auxiliary enterprises	Other	

Table 7. Revenue by Source: 1974—Continued

State	Current charges--Continued								
	Hospitals	Highways			Miscellaneous commercial activities, n.e.c.	Natural resources			
		Total	Toll facilities	Other		Total	Agriculture	Forestry and parks	Other

State	Current charges--Continued			Miscellaneous general revenue					
	Water transport and terminals	Airports	Other current charges	Interest earnings	Rents and royalties	Donations	Fines and forfeits	Sale of property	Miscellaneous general revenue, n.e.c.

State	Insurance trust revenue							
	All systems			Employee retirement				
	Total	Contributions ¹	Earnings on investments	Total	Contributions ¹			Earnings on investments
					Total	Employee contributions	Local government contributions	

State	Insurance trust revenue--Continued								Liquor stores revenue	
	Unemployment compensation			Workmen's compensation			Other insurance trust activities ¹			
	Total	Contributions	Earnings on investments	Total	Contributions ²	Earnings on investments	Total	Contributions		Earnings on investments

Table 8. Expenditure by Character and Object: 1974

(Thousands of dollars)

State	Intergovernmental expenditure (table 10)	Direct expenditure									Exhibit: Total personal services
		Total	Current operation	Capital outlay				Assistance and subsidies	Interest on debt	Insurance benefits and repayments	
				Total (table 11)	Construction	Land and existing structures	Equipment				
ALL STATES	45 941 111	86 193 242	50 802 721	15 416 985	12 654 509	1 540 095	1 222 381	6 520 706	2 863 161	10 589 669	26 344 002
ALABAMA . . .	555 013	1 439 170	926 180	276 946	241 631	9 502	25 813	97 940	38 128	99 976	430 888
ALASKA . . .	146 623	550 961	296 773	178 309	163 588	7 961	6 760	19 133	24 683	32 063	172 530
ARIZONA . . .	470 705	767 125	476 473	155 980	135 321	3 528	17 091	54 051	3 676	76 985	335 063
ARKANSAS . . .	314 643	682 900	415 645	132 447	103 056	13 184	16 207	78 812	4 912	51 084	218 380
CALIFORNIA . .	6 901 808	8 617 419	5 557 667	893 091	659 235	147 691	86 165	98 721	251 594	1 816 346	2 626 845
COLORADO . . .	482 735				115 785	15 687	19 308				080
CONNECTICUT . .	429 611				080	39 103	56 000				

Table 9. Expenditure by Type and Function: 1974

(Thousands of dollars)

State	Total expenditure	General expenditure for all functions			Education		
		Total	Intergovernmental expenditure	Direct expenditure	Total	Intergovernmental expenditure	Total direct expenditure
ALL STATES	132 134 353	119 891 358	45 941 111	73 950 247	46 860 148	27 106 812	19 753 336
ALABAMA		808 667	555 013	1 253 654	879 471		432 799
ALASKA		521	146 623	518 898	257		22 333
ARIZONA			470 705	690 140			888
ARKANSAS			314 643	631 816			809
CALIFORNIA			551 808	6 801 816			

State	Education--Continued							
	State institutions of higher education						Local schools	
	Total expenditure	Current operation			Capital outlay		Total	Capital outlay
		Total	Auxiliary enterprises	Other	Total	Construction only		

State	Education--Continued				Public welfare		
	Other education				Intergovernmental expenditure		
	Total	Current operation	Capital outlay	Assistance and subsidies	Total	Categorical assistance programs	Other

State	Public welfare--Continued						
	Direct expenditure						
	Total direct expenditure	Vendor payments		Cash assistance payments			State welfare institutions
		For medical care	Other	Total	Categorical assistance programs	Other	

State	Highways						
	Total	Intergovernmental expenditure	Total direct expenditure	Regular highway facilities			
				Total	Current operation	Capital outlay	
						Total	Construction only

State	Highways--Continued				Hospitals			
	Toll highway facilities				Total	Intergovern- mental expenditure	Total direct expenditure	Total, State hospitals
	Total	Current operation	Capital outlay					
			Total	Construction only				

State	Hospitals--Continued							
	Current operation of State hospitals							
	Total	Mental institutions			General hospitals	Other	Capital outlay, State hospitals	Other hospitals (nongovernmental)
		Total	Regular mental hospitals	Other				

Table 9. Expenditure by Type and Function: 1974—Continued

State	Natural resources					Health	Correction		
	Total	Agriculture	Fish and game	Forestry and parks	Other		Total	Intergovernmental expenditure	Total direct expenditure

State	Correction--Continued				Financial adminis- tration	Employment security adminis- tration	Police protection	General control	
	Current operation			Capital outlay				Total	Judicial
	Total	Correc- tional insti- tutions	Other						

State	General control—Continued		Protective inspection and regulation, a.e.c.	Miscellaneous commercial activities			Housing and urban renewal		
	Legislative	Other		Total	Current operation	Capital outlay	Total	Intergovernmental expenditure	Direct expenditure

State	General public buildings			Airports			Water transport and terminals		
	Total	Current operation	Capital outlay	Total	Intergovernmental expenditure	Direct expenditure	Total	Other than capital outlay	Capital outlay

State	Libraries			Veterans' services			Interest on general debt ¹	General expenditure not elsewhere functionally classified		
	Total	Intergovernmental expenditure	Direct expenditure	Total	Veterans' bonuses	Other		Intergovernmental expenditure		
								Total	For general local government support	Other

State	General expenditure not elsewhere functionally classified—Continued		Insurance trust expenditure ¹					Liquor stores expenditure
	Current operation	Capital outlay	Total	Unemployment compensation	Employee retirement	Workmen's compensation	Other ²	

Table 10. Intergovernmental Expenditure by Type of Receiving Government: 1974

(Thousands of dollars)

State	Total intergovern- mental expenditure	Type of receiving government						
		Federal	School districts	Counties	Municipalities	Townships and New England "towns"	Special districts	Combined and unallocable
ALL STATES . . .	45 941 111	341 194	21 349 733	10 608 108	9 140 956	551 825	340 612	3 608 683
ALABAMA	555 013	-	446 674	79 287	16 543	-	169	12 340
ALASKA	146 623	247	-	95 370	43 158	-	29	7 819
ARIZONA	470 705	-	264 573	130 687	72 805	-	155	2 485
ARKANSAS	314 643	204	211 500	49 858	42 646	-	605	9 830
CALIFORNIA	6 901 808	275 590	3 379 453	2 595 913	582 829	-	68 023	-
COLORADO	482 735	-	294 108	113 867	60 868	-	1 483	12 409
CONNECTICUT	429 011	136	11 917	-	232 553	172 276	5 337	6 792
DELAWARE	134 868	-	109 155	251	19 975	-	-	5 416
FLORIDA	1 560 305	-	1 187 801	167 297	203 629	-	-	50 545
GEORGIA	-	-	23 562	65 891	64 443	1 848	-	-

Table 11. Intergovernmental Expenditure by Function: 1974

(Thousands of dollars)

State	Total intergovern- mental expenditure	Function						
		Education	Public welfare	General local government support	Highways	Hospitals	Correction	All other
ALL STATES . . .	45 941 111	27 106 812	7 369 108	4 803 875	3 211 455	124 511	82 812	3 241 447
ALABAMA	555 013	446 674	-	14 128	69 238	3 325	1 401	20 247
ALASKA	146 623	105 397	-	12 162	-	121	665	28 278
ARIZONA	470 705	264 573	-	156 989	32 090	469	-	16 584
ARKANSAS	314 643	212 013	114	19 248	61 368	1 485	1 619	18 796
CALIFORNIA	6 901 808	3 454 980	1 886 404	846 182	376 441	3 080	26 583	1 308 138
COLORADO	482 735	295 990	122 833	-	37 825	307	435	25 345
CONNECTICUT	429 011	298 211	14 762	24 488	15 826	-	-	75 724
DELAWARE	134 868	122 346	-	-	2 000	-	-	10 522
FLORIDA	1 560 305	1 187 801	-	206 822	113 289	1 848	-	50 545
GEORGIA	-	23 562	65 891	64 443	1 848	-	-	-
HAWAII	-	-	-	19 448	-	-	-	-

Table 12. Expenditure for Capital Outlay, by Function: 1974

(Thousands of dollars)

State	Total	General government functions									Liquor stores
		All general government functions	Highways	Education	Natural resources	Hospitals	General public buildings	Correction	Public welfare	Other	
ALL STATES	15 416 985	15 408 105	9 456 969	2 884 212	631 011	611 573	332 874	122 563	26 792	1 342 111	8 880
ALABAMA	276 986	276 857	176 529	64 665	10 530	5 174	12	1 136	-	18 811	89
ALASKA	178 309	178 309	85 163	17 636	3 025	41	24 066	3 202	107	45 069	-
ARIZONA			103 755	24 925	2 192	935	6 930	2 296			-
ARKANSAS			781	21 877	9 851	2 567	343				-
CALIFORNIA			81 632		101 092	35 059	6 702				-

Table 13. Indebtedness and Debt Transactions: 1974

(Thousands of dollars)

State	Debt at end of fiscal year, by term and character					
	Total	Total long-term debt	Long-term nonguaranteed debt	Long-term full faith and credit debt		
				Total	General obligation	Debt payable initially from specified non-tax revenue
ALL STATES	65 296 227	61 696 845	30 841 627	30 855 218	26 779 956	4 075 262
ALABAMA		184	780 169	93 015	93	-
ALASKA			243 701	293 119		-
ARIZONA			84 075			-
ARKANSAS			11 028			-
CALIFORNIA						-

State	Net long-term debt at end of fiscal year, by character			Long-term debt at end of fiscal year, by function		
	Total	Full faith and credit	Nonguaranteed	Highways		
				Total	Toll facilities	Other

State	Long-term debt at end of fiscal year, by function--Continued						
	Education				Hospitals	Water transport and terminals	Veterans' bonuses
	Total	State institutions of higher education	Local schools	Other education			Other and unallocable

State	Long-term debt issued				Long-term debt retired			
	Total issued	By type		Original issues	Refunding issues	Total retired	By type	
		Full faith and credit	Non-guaranteed				Full faith and credit	Non-guaranteed

Table 14. Cash and Security Holdings at end of Fiscal Year, by Purpose and Type of Asset: 1974

(Thousands of dollars)

State	All funds						
	Total holdings	Cash and deposits		Total	Securities		
		Unemployment compensation systems ¹	All other		Federal Government	State and local government	Other
ALL STATES	134 492 541	10 773 130	18 387 442	105 331 969	18 677 800	1 638 497	85 015 672
ALABAMA	1 426 025	127 264	391 989	906 772	279 283	7 838	619 651
ALASKA	958 340	36 494	336 343	585 503	193 220	-	378 108
ARIZONA	1 354 811	46 759	262 094	931 958	-	-	769 025
ARKANSAS	-	-	315 313	419 326	-	-	22 075
CALIFORNIA	-	-	407 360	15 111	-	-	927

State	Insurance trust systems			Other than insurance trust systems			
	Total	Employee retirement (table 17)	All other ¹	Total	By purpose of holding		
					Offsets to long-term debt		
					Total	To full faith and credit debt	To non-guaranteed debt

State	Other than insurance trust systems--Continued						
	By purpose of holding--Continued			By type of asset			
	Bond funds	Other	Cash and deposits	Securities			
				Total	Federal Government	State and local government	Other

Table 15. Income and Expense Statement of State Liquor Stores: 1974

(Thousands of dollars)

State	Net sales of goods	Cost of goods sold	Gross profit on sales	Operating expense	Net operating revenue	Other income	Other expense	Net income
TOTAL, 17 STATES	2 018 501	1 429 438	589 063	200 285	388 778	5 278	-	394 056
ALABAMA	90 570	71 964	18 606	12 192	6 414	2 311	-	8 725
IDAH0	23 366	14 671	10 695	2 472	8 223	6	-	8 229
IOWA	90 621	57 234	33 387	7 983	25 400	37	-	25 461
MAINE	30 173	26 287	3 886	3 853	33	25	-	58
MICHIGAN	322 767	248 835	73 932	12 096	61 836	91	-	61 927
MISSISSIPPI	62 321	52 207	10 114	890	9 224	309	-	9 533
MONTANA	33 115	22 424	10 691	3 266	7 425	-	-	7 425
NEW HAMPSHIRE	95 837	67 457	28 380	5 157	23 223	-	-	23 223
OHIO	310 347	210 596	99 751	24 191	75 560	225	-	75 785
OREGON	101 194	53 301	47 893	5 445	42 448	-	-	42 448
PENNSYLVANIA	410 650	288 368	122 282	74 504	47 776	1 644	-	49 422
UTAH	30 928	19 306	11 622	2 395	9 027	-	-	9 027
VERMONT	26 496	23 870	2 626	2 228	398	16	-	414
VIRGINIA	173 850	124 833	49 017	22 395	26 622	-	-	26 622
WASHINGTON	137 556	97 823	39 733	12 471	27 262	594	-	27 856
WEST VIRGINIA	61 134	37 037	24 097	8 240	15 857	-	-	15 857
WYOMING	15 576	13 223	2 351	307	2 044	-	-	2 044

- Represents zero or rounds to zero.

Table 16. Selected Transactions of State Alcoholic Beverage Monopoly

(Thousands of dollars)

State	Transactions classified as general revenue or expenditure ¹		Transfers to general funds (gross)	Net contributions to general funds ²
	Receipts from taxes, including licenses and permits	Expenditure for licensing and law enforcement		
TOTAL, 17 STATES	441 940	23 027	618 400	399 487
ALABAMA	61 674	2 552	62 039	2 917
IDAHO	2 413	-	10 774	-
IOWA	728	244	34 095	-
MAINE	-	104	20 134	-

Table 17. Finances of State-Administered Public-Employee Retirement Systems: 1974

(Thousands of dollars)

State	Receipts					Benefits and withdrawals	Cash and security holdings				
	Total receipts ¹	Employee contributions	Government contributions		Earnings on investments		Total holdings	Cash and deposits	Federal securities	State and local government securities	Other securities
			State government	Local government							
ALL STATES	12 199 308	3 315 366	3 280 672	2 193 274	3 409 996	4 591 257	66 155 278	714 308	3 697 284	330 009	61 413 677
ALABAMA	158 287	34 363	74 756	9 424	39 744	56 759	718 482	1 460	175 884	-	541 138
ALASKA	39 917	16 383	11 327	6 804	5 403	9 112	178 969	5 705	42 444	5 600	120 220
ARIZONA	112 755	38 447	-	28 080	30 419	21 313	653 277	125	-	-	552 665
ARKANSAS	77 874	-	-	77	20 211	26 704	335 653	11	-	-	602
CALIFORNIA	1 816	-	-	-	488 163	650 985	10 311 12	-	-	-	149

Table 18. Finances of State Unemployment Compensation Funds: 1974

(Thousands of dollars)

State	Revenue			Expenditure (benefits paid)	Assets at end of fiscal year		
	Total	Contributions (State unemployment compensation tax) ¹	Interest (credited by U.S. Government)		Total assets ²	Trust fund account in U.S. Treasury	Other (State clearing accounts and benefit accounts) ³
ALL STATES	5 710 786	5 129 300	581 426	4 672 845	10 773 130	10 713 919	59 211
ALABAMA	49 354	42 226	7 128	43 213	127 264	127 245	19
ALASKA	21 196	18 996	2 200	22 863	36 494	36 082	412
ARIZONA	-	-	8 549	28 854	160 759	-	682
ARKANSAS	-	-	3 424	24 364	-	-	149
CALIFORNIA	-	-	68	671 257	-	-	-

Table 19. Finances of State-Administered Workmen's Compensation Systems: 1974

(Thousands of dollars)

State	Receipts					Payments			Cash and security holdings		
	Total ¹	Contributions			Earnings on investments	Total ²	Benefits	Other	Total	Cash and deposits	Securities
		Total ¹	From State	Other ³							
ALL STATES	1 207 580	1 067 570	53 769	1 013 801	140 010	926 437	829 006	97 431	3 617 266	149 257	3 468 009
ALABAMA	76	65	-	65	11	4	4	-	295	17	278
ALASKA	190	190	-	190	-	88	88	-	54	54	-
ARIZONA	48 111	37 913	9 348	28 565	10 198	38 854	26 818	12 036	172 419	-	172 268
ARKANSAS	-	-	-	7	-	16	16	-	-	-	-
CALIFORNIA	-	-	-	49 870	18 997	152 363	123 022	29 341	-	-	-
					5 015	20 745	18	-	-	-	-

Table 20. Finances of Miscellaneous State-Administered Insurance Trust Systems: 1974

(Thousands of dollars)

State and system	Receipts			Payments			Cash and security holdings		
	Total	Contributions ²	Earnings on investments	Total ²	Benefits	Other	Total	Cash and deposits	Securities
ALL STATES	590 708	568 582	17 588	525 152	496 561	28 591	299 691	10 554	289 137
CALIFORNIA--UNEMPLOYMENT COMPENSATION DISABILITY	406 102	396 702	9 400	386 192	371 082	15 110	154 853	1 441	153 412
COLORADO--MEDICAL DISASTER INSURANCE FUND	44	-	44	73	73	-	672	672	-
MARYLAND--AUTOMOBILE LIABILITY FUND	50 808	49 299	1 509	31 710	23 145	8 565	28 829	634	28 195
NEW JERSEY--STATE DISABILITY BENEFITS	106 011	100 091	5 920	83 393	78 570	4 823	86 763	249	86 514
NEW YORK--SPECIAL FUND FOR DISABILITY BENEFITS	4 937	399	-	4 671	4 671	-	8 197	6 826	1 371
RHODE ISLAND--TEMPORARY DISABILITY INSURANCE	20 196	20 196	-	17 767	17 767	-	10 142	416	9 726
WISCONSIN--LIFE FUND	2 610	1 895	715	1 346	1 253	93	10 235	316	9 919

Note: Amounts for purchase and liquidation of investments are excluded.

¹ Represents zero or rounds to zero.

² May include unidentifiable amounts from State governments.

³ Exceeds insurance trust expenditure of these systems, shown in table 10, by amount of payments for other than benefits.

Table 21. Population and Personal Income

State	Total population, excluding Armed Forces overseas		Personal income calendar year 1973 ²		State government portion of State-local totals (percent)	
	July 1, 1974 (provisional estimates) ¹	July 1, 1973 (provisional estimates) ¹	Amount (millions of dollars)	Per capita (dollars)	Tax revenue in fiscal 1972-73 ³	Payrolls for October 1973 ⁴
ALL STATES ⁵	210 667 000	209 110 000	1 053 097	5 018	56.2	26.9
ALABAMA	3 577 000	3 546 000	13 700	3 871	74.8	35.5
ALASKA	337 000	330 000	1 958	5 933	66.9	47.5
ARIZONA	-	2 073 000	9 655	4 692	-	26.6
ARKANSAS	-	2 035 000	8 050	3 955	-	47.5
CALIFORNIA	-	20 652 000	113 746	-	-	-

CITY GOVERNMENT FINANCES IN 1973-74

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CITY GOVERNMENT FINANCES

Table 1. Summary of City Government Finances: 1973-74 and Prior Periods

(Dollar amounts in millions)

Item	1973-74	1972-73	1971-72	1970-71	1969-70	Percent increase or decrease (-) 1972-73 to 1973-74	Percent distribution, 1973-74
REVENUE	52 822	48 461	42 196	37 367	32 704	9.0	(x)
GENERAL REVENUE	44 158	40 378	34 937	30 575	26 621	9.4	100.0
INTERGOVERNMENTAL REVENUE	16 624	14 697	11 434	9 697	7 906	13.1	37.6
FROM STATE GOVERNMENTS	10 466	9 694	7 401	6 177	5 173	7.9	23.7
FROM FEDERAL GOVERNMENT	5 458	4 370	2 503	1 861	1 337	24.9	12.4
GENERAL REVENUE SHARING	2 349	1 606	(x)	(x)	(x)	46.3	5.3
FROM LOCAL GOVERNMENTS	7 02	635	554	435	396	10.9	1.6
GENERAL REVENUE FROM OWN SOURCES	27 534	25 681	23 502	20 878	18 715	7.2	62.4
TAXES	19 434	18 477	17 058	15 090	13 647	5.2	44.0
PROPERTY	12 244	11 879	10 988	10 041	9 127	3.1	27.0
SALES AND GROSS RECEIPTS	3 931	3 567	3 185	2 780	2 422	10.2	8.9
GENERAL	2 381	2 126	1 866	1 698	1 479	12.0	5.4
SELECTIVE	1 550	1 441	1 319	1 122	943	7.5	3.5
OTHER	3 259	3 031	2 885	2 270	2 098	7.5	7.4
CHARGES AND MISCELLANEOUS	8 100	7 204	6 445	5 788	5 068	12.4	18.3
CURRENT CHARGES	4 927	4 533	3 944	3 579	3 113	8.7	11.2
INTEREST EARNINGS	1 290	809	682	728	607	56.5	2.9
SPECIAL ASSESSMENTS	489	507	410	410	382	-3.6	1.1
SALE OF PROPERTY	213	245	168	187	187	-13.1	0.5
OTHER AND UNALLOCABLE	1 181	1 111	1 202	883	779	6.3	2.7
UTILITY REVENUE	7 067	6 619	5 926	5 578	5 047	6.8	100.0
WATER SUPPLY	2 911	2 813	2 552	2 436	2 201	3.5	41.2
ELECTRIC POWER	2 947	2 654	2 275	2 082	1 883	11.0	41.7
GAS SUPPLY	807	748	743	743	671	11.4	11.4
LIQUOR STORES REVENUE	401	388	339	319	292	3.4	5.7
INSURANCE TRUST REVENUE	173	164	159	150	121	5.5	(x)
EMPLOYEE RETIREMENT	1 424	1 300	1 174	1 062	915	9.5	(x)
UNEMPLOYMENT COMPENSATION (WASHINGTON, D.C.)	1 405	1 283	1 161	1 052	904	9.5	(x)
EXPENDITURE	52 822	48 021	43 884	39 061	34 173	8.8	100.0
EXPENDITURE BY CHARACTER AND OBJECT:							
INTERGOVERNMENTAL EXPENDITURE	604	596	510	440	381	1.3	1.2
DIRECT EXPENDITURE	51 538	47 425	43 373	38 621	33 762	8.9	98.8
CURRENT OPERATION	35 928	32 535	29 786	26 263	22 895	10.9	68.8
CAPITAL OUTLAY	9 904	9 182	8 237	7 845	7 103	7.9	19.0
CONSTRUCTION	7 841	7 153	6 525	6 131	5 649	9.6	15.0
EQUIPMENT	1 138	953	837	812	732	2.2	4.4
LAND AND EXISTING STRUCTURES	925	1 077	902	902	755	-14.1	1.8
ASSISTANCE PAYMENTS	1 575	1 799	1 664	1 531	1 245	-12.5	3.0
INTEREST ON DEBT	2 586	2 350	2 086	1 877	1 607	10.0	5.0
INSURANCE BENEFITS AND REPAYMENTS	1 644	1 559	1 300	1 192	1 002	5.5	3.1
EXHIBIT: TOTAL PERSONAL SERVICES	22 684	20 465	18 091	16 377	14 784	10.8	43.4
EXPENDITURE BY FUNCTION:							
GENERAL EXPENDITURE	42 523	39 004	35 697	31 947	27 682	9.0	100.0
CAPITAL OUTLAY	7 863	7 201	6 537	6 343	5 989	18.5	18.5
OTHER	38 660	31 803	29 160	25 604	22 093	9.0	81.5
EDUCATION	6 472	6 050	5 827	5 242	4 548	7.0	15.2
CAPITAL OUTLAY	766	744	687	603	549	1.8	1.8
OTHER	5 706	5 306	5 140	4 639	3 999	7.5	13.4
HIGHWAYS	3 327	2 925	2 768	2 664	2 499	13.7	7.8
CAPITAL OUTLAY	1 402	1 177	1 157	1 182	1 118	19.1	3.3
OTHER	1 925	1 748	1 611	1 482	1 381	10.1	4.5
PUBLIC WELFARE	3 490	3 413	3 031	2 688	2 215	2.3	8.2
CASH ASSISTANCE PAYMENTS	1 575	1 799	1 664	1 531	1 245	-12.5	3.7
OTHER PUBLIC WELFARE	1 915	1 615	1 368	1 157	970	18.6	4.5
HOSPITALS	2 427	2 156	2 089	1 780	1 464	12.6	5.7
OWN HOSPITALS	1 820	1 653	1 727	1 500	1 232	10.1	4.3
CAPITAL OUTLAY	1 325	1 143	1 153	1 031	908	7.0	4.4
OTHER	1 607	1 510	1 935	1 337	1 124	10.4	3.9
OTHER HOSPITALS	607	502	362	279	232	20.9	1.9
HEALTH	793	678	684	544	480	17.0	10.4
POLICE PROTECTION	4 455	4 364	3 942	3 471	2 994	6.7	10.9
FIRE PROTECTION	2 574	2 373	2 208	1 996	1 762	8.5	6.1
SEWERAGE	2 575	2 360	1 964	1 767	1 458	9.1	6.1
CAPITAL OUTLAY	1 576	1 518	1 224	1 090	881	3.8	2.3
OTHER	999	841	739	677	577	18.8	2.3
SANITATION OTHER THAN SEWERAGE	1 591	1 440	1 334	1 243	1 095	10.5	3.7
PARKS AND RECREATION	1 908	1 571	1 439	1 306	1 106	10.0	4.6
CAPITAL OUTLAY	697	548	506	462	438	27.2	1.7
OTHER	1 301	1 175	1 065	977	868	10.7	3.1
HOUSING AND URBAN RENEWAL	1 734	1 676	1 475	1 442	1 154	3.5	4.1
CAPITAL OUTLAY	1 015	899	826	726	607	15.1	2.3
OTHER	742	664	576	513	407	11.7	1.7
AIRPORTS	498	539	534	461	435	-7.6	1.2
WATER TRANSPORT AND TERMINALS	167	120	164	157	139	39.2	3.4
PARKING FACILITIES	188	150	154	145	147	1.6	0.4
LIBRARIES	556	500	465	445	407	11.2	1.3
FINANCIAL ADMINISTRATION	719	636	565	515	457	13.1	1.7

See footnotes at end of table.

Table 1. Summary of City Government Finances: 1973-74 and Prior Periods—Continued

(Dollar amounts in millions)

Item	1973-74	1972-73	1971-72	1970-71	1969-70	Percent increase or decrease (-) 1972-73 to 1973-74	Percent distribution, 1972-73
EXPENDITURE BY FUNCTION—CONTINUED							
GENERAL EXPENDITURE—CONTINUED							
GENERAL CONTROL	1 275	1 096	982	867	776	16.3	3.0
GENERAL PUBLIC BUILDINGS	680	608	531	489	430	11.8	1.6
CAPITAL OUTLAY	269	252	215	194	163	6.7	0.6
OTHER	411	357	316	295	267	15.1	1.0
INTEREST ON GENERAL DEBT	1 918	1 736	1 527	1 308	1 098	10.5	4.5
OTHER AND UNALLOCABLE	4 886	4 826	3 882	3 284	2 836	10.4	11.5
UTILITY EXPENDITURE	7 923	7 318	6 451	5 803	5 382	8.3	100.0
WATER SUPPLY	3 188	2 987	2 622	2 436	2 337	6.7	40.2
ELECTRIC POWER	2 981	2 709	2 366	2 012	1 811	10.0	37.6
TRANSIT	1 397	1 273	1 183	1 070	974	9.7	17.6
GAS SUPPLY	357	349	300	285	260	2.5	8.5
LIQUOR STORES EXPENDITURE	150	139	136	129	107	7.9	(x)
INSURANCE TRUST EXPENDITURE	1 674	1 559	1 300	1 182	1 002	7.4	(x)
EMPLOYEE RETIREMENT	1 644	1 534	1 281	1 166	992	7.2	(x)
UNEMPLOYMENT COMPENSATION (WASHINGTON, D.C.)	30	25	19	16	10	20.0	(x)
GROSS DEBT OUTSTANDING	61 187	56 041	52 511	48 961	43 773	9.2	100.0
LONG-TERM	53 390	49 286	45 833	42 140	38 870	8.3	87.3
FULL FAITH AND CREDIT	30 733	28 912	27 261	23 988	22 005	6.3	50.2
UTILITY DEBT ONLY	5 231	5 340	4 801	4 715	4 587	2.0	8.5
NONGUARANTEED	22 658	20 375	18 572	18 152	16 863	11.2	37.0
UTILITY DEBT ONLY	10 808	9 659	8 681	8 369	7 916	11.9	17.7
SHORT-TERM	7 796	6 755	6 678	6 821	4 603	15.4	12.7
NET LONG-TERM DEBT OUTSTANDING	49 394	45 517	42 687	39 201	36 087	8.5	80.7
LONG-TERM DEBT ISSUED	6 827	6 140	6 294	5 336	3 810	11.2	100.0
GENERAL	5 267	4 620	5 006	4 264	2 896	14.0	77.1
UTILITY	1 560	1 520	1 289	1 072	818	2.6	22.9
LONG-TERM DEBT RETIRED	3 258	3 079	2 711	2 500	2 310	5.8	47.7
GENERAL	2 532	2 379	2 070	1 859	1 743	6.4	37.1
UTILITY	726	700	641	641	567	3.7	10.6
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	39 571	36 301	31 836	28 842	26 095	9.0	100.0
INSURANCE TRUST	16 030	15 529	13 791	12 540	11 551	3.2	40.5
EMPLOYEE RETIREMENT	15 985	15 473	13 726	12 469	11 875	3.3	40.4
UNEMPLOYMENT COMPENSATION (WASHINGTON, D.C.)	45	56	65	71	76	-19.6	0.1
OTHER THAN INSURANCE TRUST	23 541	20 772	18 085	16 302	14 544	13.3	100.0
BY PURPOSE:							
OFFSETS TO DEBT	3 996	3 769	3 146	2 939	2 783	6.0	17.0
BOND FUNDS	5 868	5 208	4 857	4 296	3 418	12.7	28.9
OTHER AND UNALLOCABLE	13 676	11 795	10 042	9 066	8 343	15.9	58.1
BY TYPE:							
CASH AND DEPOSITS	13 347	11 785	9 060	8 503	6 660	13.3	56.7
SECURITIES	10 193	8 986	8 985	7 799	7 684	13.4	43.3
FEDERAL	6 813	6 260	6 495	5 871	6 162	8.8	28.9
STATE AND LOCAL GOVERNMENT	721	727	728	671	594	-0.8	3.1
OTHER (NONGOVERNMENTAL)	2 659	1 999	1 761	1 256	1 128	33.0	11.3

Note: Because of rounding, detail may not add to totals. These data are estimates, subject to sampling variation. In particular, estimates here for components which do not appear in tables 3, 4, and 5 are based upon only a limited sample and may be subject to relatively sizable sampling variation.

Revised

X Not applicable.

Table 2. Finances of City-Operated Utilities: 1973-74

(Millions of dollars)

Item	Total	Water supply	Electric power	Transit	Gas supply
REVENUE	7 067	2 911	2 947	807	401
EXPENDITURE	7 923	3 188	2 981	1 397	357
CURRENT OPERATION	5 215	1 748	1 998	1 152	317
CAPITAL OUTLAY	2 041	1 064	782	162	33
INTEREST PAID ON DEBT	668	376	202	82	8
LONG-TERM DEBT OUTSTANDING	16 039	9 004	4 810	2 051	174
FULL FAITH AND CREDIT	5 231	2 937	1 569	669	57
NONGUARANTEED	10 808	6 067	3 241	1 382	117
LONG-TERM DEBT ISSUED	1 560	876	468	199	17
LONG-TERM DEBT RETIRED	726	408	218	92	8

Note: Because of rounding, detail may not add to totals. These data are subject to sampling variation; see text.

Table 3. Selected City Finance Items, by Population-Size Groups: 1973-74

(Dollar amounts in millions)

Item	All municipalities ¹	Municipalities having a 1970 population of--						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000 ¹
NUMBER OF MUNICIPALITIES, 1972.	18 517	6	21	21	17	88	231	18 133
POPULATION, 1970 (IN THOUSANDS)	132 004	18 770	13 599	7 963	4 234	11 930	16 130	59 378
GENERAL REVENUE	44 158	14 174	6 421	2 948	1 512	3 766	4 319	11 019
INTERGOVERNMENTAL REVENUE	16 624	6 161	2 538	1 105	595	1 309	1 431	3 484
FROM STATE GOVERNMENTS	10 464	5 005	1 172	580	289	712	757	1 949
FROM FEDERAL GOVERNMENT	5 458	1 084	1 258	451	262	506	622	1 274
GENERAL REVENUE SHARING	2 349	499	336	162	86	236	251	780
FROM LOCAL GOVERNMENTS	702	72	108	75	44	91	51	261
GENERAL REVENUE FROM OWN SOURCES	27 534	8 013	3 482	1 842	916	2 457	2 888	7 535
TAXES	19 434	6 230	2 751	1 160	626	1 770	2 061	4 836
PROPERTY	12 244	3 420	1 568	688	410	1 318	1 512	3 328
GENERAL SALES AND GROSS RECEIPTS	2 381	782	347	142	81	165	255	609
SELECTIVE SALES AND GROSS RECEIPTS	1 550	534	278	121	58	117	108	334
OTHER	3 259	1 498	558	239	77	170	187	566
CURRENT CHARGES	4 927	1 049	689	432	174	422	515	1 647
MISCELLANEOUS GENERAL REVENUE	3 173	734	442	251	116	266	312	1 053
GENERAL EXPENDITURE, ALL FUNCTIONS	42 523	13 830	6 245	2 816	1 555	3 648	4 134	10 294
CAPITAL OUTLAY	7 863	2 034	1 023	599	351	722	864	2 271
OTHER	34 660	11 797	5 222	2 217	1 204	2 927	3 270	8 024
EDUCATION	6 472	2 593	752	551	251	690	666	989
OTHER THAN CAPITAL OUTLAY	2 706	2 234	655	480	238	607	612	879
HIGHWAYS	3 327	417	408	178	113	306	417	1 488
OTHER THAN CAPITAL OUTLAY	1 925	247	176	96	55	165	228	959
PUBLIC WELFARE	3 490	2 640	576	366	79	276	40	62
CASH ASSISTANCE PAYMENTS	1 575	1 101	353	31	28	34	15	12
HOSPITALS	2 427	1 207	410	75	40	102	128	466
OTHER THAN CAPITAL OUTLAY	2 271	1 171	390	60	35	98	122	395
HEALTH	793	392	210	43	18	47	35	49
POLICE PROTECTION	4 655	1 231	703	311	160	400	474	1 376
FIRE PROTECTION	2 574	486	363	211	114	308	359	734
SEWERAGE	2 575	472	285	205	97	225	279	1 013
OTHER THAN CAPITAL OUTLAY	999	89	129	75	33	94	116	464
SANITATION OTHER THAN SEWERAGE	1 591	396	206	96	71	138	158	526
PARKS AND RECREATION	1 998	306	357	189	81	225	270	570
HOUSING AND URBAN RENEWAL	1 734	731	223	135	85	178	214	172
OTHER THAN CAPITAL OUTLAY	742	352	94	52	31	71	76	74
LIBRARIES	556	143	78	34	24	54	76	148
FINANCIAL ADMINISTRATION	719	131	110	48	30	68	81	251
GENERAL CONTROL	1 275	300	193	59	40	93	121	470
GENERAL PUBLIC BUILDINGS	680	150	83	44	22	53	81	246
OTHER THAN CAPITAL OUTLAY	411	93	65	24	12	38	49	130
INTEREST ON GENERAL DEBT	1 918	689	253	153	70	150	159	444
ALL OTHER	5 739	1 545	1 037	450	303	535	578	1 291
WATER SUPPLY REVENUE	2 911	382	360	181	109	249	391	1 292
WATER SUPPLY EXPENDITURE	3 188	406	375	192	115	272	377	1 453
CURRENT OPERATION	1 748	178	194	101	61	150	215	898
CAPITAL OUTLAY	1 064	158	149	66	41	96	128	426
INTEREST ON DEBT	376	70	32	24	11	26	34	179
OTHER UTILITY REVENUE	4 155	1 033	504	244	118	76	421	1 673
OTHER UTILITY EXPENDITURE	4 735	1 502	585	123	64	447	363	1 593
CURRENT OPERATION	3 467	1 145	374	98	46	321	221	1 261
CAPITAL OUTLAY	977	286	175	25	12	108	110	263
INTEREST ON DEBT	292	130	35	2	5	18	32	70
TOTAL EXPENDITURE FOR PERSONAL SERVICES	22 684	6 232	3 320	1 420	699	1 890	2 133	4 900
GROSS DEBT OUTSTANDING	61 187	19 744	7 740	4 188	2 384	4 777	5 562	16 792
LONG-TERM	53 390	15 522	6 964	3 816	1 900	4 210	5 011	15 968
FULL FAITH AND CREDIT	30 733	10 313	4 811	2 258	1 201	2 433	2 840	6 877
UTILITY DEBT ONLY	5 231	2 211	487	258	105	178	308	1 124
NONGUARANTEED	22 658	5 209	2 153	1 558	699	1 777	2 171	9 092
UTILITY DEBT ONLY	10 808	2 088	1 155	528	348	935	1 317	4 438
SHORT-TERM	7 796	4 223	777	372	484	568	551	823
LONG-TERM DEBT ISSUED	6 827	2 217	910	425	277	491	698	1 809
LONG-TERM DEBT RETIRED	3 258	1 092	354	222	146	254	303	886

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. Size classifications, here and in table 4, are based on the 1970 Census of Population.

¹These data are estimates subject to sampling variation; see text.

Table 4. Per Capita Amounts of Selected City Finance Items, by Population-Size Groups: 1973-74

Item	All municipalities ¹	Municipalities having a 1970 population of--							
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000 ¹	
GENERAL REVENUE	334.52	755.13	472.13	370.17	357.04	315.70	267.75	183.47	
INTERGOVERNMENTAL REVENUE	125.94	328.23	186.66	138.80	140.64	109.73	88.73	58.67	
FROM STATE GOVERNMENTS	79.27	266.63	86.19	72.78	68.31	59.67	46.95	32.82	
FROM FEDERAL GOVERNMENT	46.35	157.35	52.52	41.95	42.99	36.59	28.65	18.95	
GENERAL REVENUE SHARING	17.79	26.59	20.37	20.37	20.21	19.79	15.53	13.14	
FROM LOCAL GOVERNMENTS	5.32	3.84	7.95	9.39	10.38	7.66	3.19	4.40	
GENERAL REVENUE FROM OWN SOURCES	208.58	426.90	285.47	231.37	216.40	205.98	179.03	126.90	
TAXES	147.22	331.92	202.30	149.64	147.86	148.37	127.77	81.44	
PROPERTY	92.75	182.20	115.32	86.43	96.77	110.52	93.73	56.05	
GENERAL SALES AND GROSS RECEIPTS	18.04	41.66	25.54	17.84	19.19	13.82	15.78	10.26	
SELECTIVE SALES AND GROSS RECEIPTS	11.74	28.47	20.43	15.18	15.71	10.90	6.68	5.65	
OTHER	24.69	79.59	41.00	26.19	18.20	14.23	11.58	9.53	
CURRENT CHARGES	37.32	55.87	50.70	54.27	41.10	35.34	31.91	27.30	
MISCELLANEOUS GENERAL REVENUE	24.04	39.12	32.48	31.47	27.44	22.27	19.34	17.73	
GENERAL EXPENDITURE, ALL FUNCTIONS	322.13	736.80	459.20	353.67	367.35	305.82	256.32	173.36	
CAPITAL OUTLAY	59.57	108.34	75.19	75.20	83.00	60.48	53.59	38.25	
OTHER	262.57	628.47	384.01	278.47	284.36	245.34	202.73	135.13	
EDUCATION	49.03	138.13	55.33	66.65	59.36	57.85	41.30	16.66	
OTHER THAN CAPITAL OUTLAY	43.23	119.04	48.17	60.23	56.26	50.92	37.93	14.80	
HIGHWAYS	25.20	22.23	29.97	22.39	26.59	25.61	25.86	25.06	
OTHER THAN CAPITAL OUTLAY	16.58	12.13	19.93	12.08	12.93	14.12	14.12	16.15	
PUBLIC WELFARE	26.44	140.67	42.33	7.06	9.25	6.41	2.48	1.04	
CASH ASSISTANCE PAYMENTS	11.93	58.65	25.99	3.95	6.63	2.89	0.94	0.20	
HOSPITALS	18.39	64.28	30.13	9.47	9.40	8.59	7.93	7.85	
OTHER THAN CAPITAL OUTLAY	17.20	62.89	28.65	7.54	7.52	7.22	7.54	7.65	
HEALTH	6.01	20.88	15.43	5.45	4.26	3.96	2.05	0.83	
POLICE PROTECTION	35.26	65.60	51.70	39.03	37.88	33.49	29.38	23.17	
FIRE PROTECTION	19.50	25.90	26.68	26.45	26.83	25.80	22.27	12.36	
SEWERAGE	19.51	25.13	20.94	25.80	22.92	18.87	17.28	17.06	
OTHER THAN CAPITAL OUTLAY	7.57	4.73	9.46	9.43	7.69	7.89	7.19	7.81	
SANITATION OTHER THAN SEWERAGE	12.05	21.08	15.16	12.02	16.79	11.56	9.81	8.86	
PARKS AND RECREATION	15.14	16.31	26.22	23.75	19.07	18.87	16.74	9.60	
HOUSING AND URBAN RENEWAL	13.14	38.94	16.39	16.65	19.69	14.98	13.26	2.90	
OTHER THAN CAPITAL OUTLAY	5.62	18.78	6.89	6.49	7.44	5.92	4.23	1.25	
LIBRARIES	4.21	7.60	5.71	4.25	5.72	4.88	4.72	2.49	
FINANCIAL ADMINISTRATION	5.45	6.99	8.06	6.04	7.00	5.69	5.04	4.23	
GENERAL CONTROL	9.66	15.99	14.17	7.40	9.36	7.79	7.48	7.92	
GENERAL PUBLIC BUILDINGS	5.15	8.01	6.13	5.59	5.18	4.48	5.04	4.14	
OTHER THAN CAPITAL OUTLAY	4.11	4.98	4.81	2.97	2.77	3.19	3.03	2.19	
INTEREST ON GENERAL DEBT	14.53	36.71	18.60	19.16	16.54	12.59	9.85	7.48	
ALL OTHER	43.48	82.33	76.26	56.52	71.53	44.84	35.81	21.74	
WATER SUPPLY REVENUE	22.05	20.36	26.49	22.70	25.66	20.88	21.01	21.76	
WATER SUPPLY EXPENDITURE	24.15	21.65	27.56	24.07	26.80	22.83	23.35	24.47	
CURRENT OPERATION	13.24	9.49	14.29	12.69	14.39	12.59	13.34	14.28	
CAPITAL OUTLAY	8.06	8.43	10.93	8.30	9.76	8.08	7.93	7.17	
INTEREST ON DEBT	2.85	3.74	2.34	3.07	2.66	2.16	2.08	3.02	
OTHER UTILITY REVENUE	31.48	35.03	37.04	14.79	17.92	35.31	20.50	28.18	
OTHER UTILITY EXPENDITURE	35.87	83.19	42.99	15.41	15.03	37.45	22.51	26.83	
CURRENT OPERATION	26.26	61.03	27.54	12.30	10.94	26.87	13.71	21.24	
CAPITAL OUTLAY	7.40	15.23	12.88	2.86	2.94	9.04	6.82	4.43	
INTEREST ON DEBT	2.21	6.94	2.57	0.26	1.15	1.54	1.98	1.18	
TOTAL EXPENDITURE FOR PERSONAL SERVICES	171.84	438.54	244.13	178.39	165.07	158.42	132.26	82.52	
GROSS DEBT OUTSTANDING	463.52	1,051.89	569.17	525.90	563.05	400.46	344.82	282.80	
LONG-TERM	404.46	826.93	512.07	479.21	448.79	352.87	310.69	268.92	
FULL FAITH AND CREDIT	232.82	549.43	353.75	283.59	283.72	203.90	176.09	115.82	
UTILITY DEBT ONLY	39.63	155.09	35.83	14.86	24.75	14.96	19.11	18.93	
NONGUARANTEED	171.65	277.50	158.32	195.62	165.07	148.97	134.60	153.12	
UTILITY DEBT ONLY	81.91	111.22	84.95	66.28	82.11	78.34	81.64	74.83	
SHORT-TERM	59.06	224.96	57.10	46.69	114.27	47.59	34.13	13.86	
LONG-TERM DEBT ISSUED	51.72	118.11	66.88	53.37	65.52	41.19	43.27	30.47	
LONG-TERM DEBT RETIRED	24.68	58.18	26.06	27.92	34.46	21.32	18.76	14.92	

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals.

¹These data are estimates subject to sampling variation; see text.

Table 5. Finances of Individual Cities and Selected Urban Towns and Townships of Over 50,000:
1973-74

(Dollar amounts in thousands)

Item	ALABAMA						ARIZONA	
	Birmingham	Gadsden	Huntsville	Mobile	Montgomery	Tuscaloosa	Mesa	Phoenix
POPULATION, 1973 (ESTIMATED)	295 686	52 082	137 750	188 531	153 013	70 565	89 517	637 116
DATE OF END OF FISCAL YEAR	6/31	9/30	9/30	9/30	6/30	9/30	6/30	6/30
GENERAL REVENUE	78 313	9 928	41 357	43 538	30 240	26 186	14 089	152 560
INTERGOVERNMENTAL REVENUE	20 824	2 647	6 667	11 619	8 621	8 521	4 504	62 232
FROM STATE GOVERNMENT	4 471	379	1 792	2 812	2 169	3 293	3 609	31 593
FROM FEDERAL GOVERNMENT	13 029	2 097	4 642	8 251	6 205	2 212	894	29 706
GENERAL REVENUE SHARING	7 632	2 097	2 649	8 181	5 621	2 022	734	9 453
FROM LOCAL GOVERNMENT	3 331	171	233	1	247	3 015	1	933
GENERAL REVENUE FROM OWN SOURCES	57 489	7 282	34 690	31 919	21 619	17 665	9 584	90 328
TAXES	37 546	6 313	14 079	19 446	16 316	2 777	4 994	59 160
PROPERTY	8 243	706	3 455	2 000	2 778	929	4 556	20 538
GENERAL SALES AND GROSS RECEIPTS	8 869	-	6 675	10 248	7 940	-	3 985	26 495
SELECTIVE SALES AND GROSS RECEIPTS	2 121	766	1 810	4 267	1 469	376	-	8 847
OTHER	18 313	4 841	2 139	2 930	4 109	1 472	554	3 280
CURRENT CHARGES	7 106	730	14 398	7 807	1 978	13 656	2 331	14 953
MISCELLANEOUS	12 837	239	6 253	4 636	3 324	1 232	2 259	16 215
GENERAL EXPENDITURE, ALL FUNCTIONS	89 178	7 206	37 293	36 332	23 054	19 263	13 952	162 602
CAPITAL OUTLAY	38 059	861	6 497	11 112	2 953	2 712	5 812	49 991
OTHER	51 119	6 344	30 746	25 219	20 101	16 550	8 140	112 611
EDUCATION	425	2	1 600	-	39	250	-	906
OTHER THAN CAPITAL OUTLAY	425	2	1 600	-	39	250	-	906
HIGHWAYS	6 087	1 464	4 005	5 679	2 703	2 430	3 095	16 616
OTHER THAN CAPITAL OUTLAY	2 545	853	2 183	1 390	2 121	616	783	5 616
PUBLIC WELFARE	65	114	53	-	130	-	-	190
CASH ASSISTANCE PAYMENTS	-	-	-	-	-	-	-	-
HOSPITALS	11 339	-	10 463	-	94	9 431	-	-
OTHER THAN CAPITAL OUTLAY	-	-	10 137	-	94	9 431	-	-
HEALTH	1 382	39	262	390	259	27	-	35
POLICE PROTECTION	9 479	888	2 998	4 904	3 172	1 928	2 656	31 306
FIRE PROTECTION	6 874	922	2 220	4 170	3 382	1 199	1 214	10 909
SEWERAGE	983	292	1 168	1 469	695	551	659	909
OTHER THAN CAPITAL OUTLAY	703	277	1 128	1 445	648	292	259	309
SANITATION OTHER THAN SEWERAGE	3 739	840	1 077	2 282	2 680	1 033	1 450	13 179
PARKS AND RECREATION	8 251	551	4 393	4 245	2 103	376	1 423	27 000
HOUSING AND URBAN RENEWAL	439	-	-	2 028	343	-	-	-
OTHER THAN CAPITAL OUTLAY	439	-	-	2 028	343	-	-	-
LIBRARIES	1 763	184	299	908	363	6	297	-
FINANCIAL ADMINISTRATION	1 222	117	250	698	553	140	130	-
GENERAL CONTROL	1 262	274	348	673	653	275	249	-
GENERAL PUBLIC BUILDINGS	543	336	405	495	164	23	-	-
OTHER THAN CAPITAL OUTLAY	533	144	405	334	164	23	-	-
INTEREST ON GENERAL DEBT	9 926	348	4 943	3 051	1 815	514	477	-
ALL OTHER	25 399	1 136	2 758	5 335	3 902	1 081	2 400	-
WATER SUPPLY REVENUE	12 649	1 610	2 829	4 714	4 303	2 159	2 932	22 000
WATER SUPPLY EXPENDITURE	12 313	1 030	2 756	4 375	3 483	7 275	1 371	27 371
CURRENT OPERATION	5 894	927	1 174	2 194	1 825	932	1 131	10
CAPITAL OUTLAY	4 141	-	1 261	2 25	1 088	5 853	200	23
INTEREST ON DEBT	2 278	103	361	2 156	570	491	-	3
OTHER UTILITY REVENUE	-	-	(*)31 644	(7)741	-	-	(*)6 114	-
OTHER UTILITY EXPENDITURE	-	-	29 877	1 871	-	-	12 642	-
CURRENT OPERATION	-	-	25 056	804	-	-	3 342	-
CAPITAL OUTLAY	-	-	4 699	1 067	-	-	8 228	-
INTEREST ON DEBT	-	-	122	-	-	-	1 073	-
TOTAL EXPENDITURE FOR PERSONAL SERVICES	29 869	3 377	18 128	16 859	11 969	11 280	6 561	85 962
GROSS DEBT OUTSTANDING	251 881	13 127	118 232	120 150	56 887	25 310	30 783	255 140
LONG-TERM	251 881	11 637	114 332	120 150	56 887	23 636	30 783	253 097
FULL FAITH AND CREDIT	67 510	10 929	44 266	36 465	19 665	6 216	6 370	112 590
UTILITY DEBT ONLY	-	2 111	-	-	-	838	30	21 375
NONGUARANTEED	184 371	708	70 066	83 685	36 707	17 420	24 413	140 507
UTILITY DEBT ONLY	55 235	-	12 180	48 255	13 535	14 985	22 350	75 515
SHORT-TERM	-	1 490	3 900	-	6 475	1 674	-	2 043
LONG-TERM DEBT ISSUED	16 860	-	12 250	5 575	415	4 000	5 000	35 190
LONG-TERM DEBT RETIRED	7 209	733	4 084	8 671	5 150	926	1 752	10 700
EXHIBIT CITY CONTRIBUTIONS TO OWN RETIREMENT SYSTEMS	4 685	148	-	877	1 252	-	-	200

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power (E); gas supply (G); transit system (T). Two or more utilities are indicated by an asterisk (*).

- Represents zero or rounds to zero.

Table 6. Per Capita Amounts of Selected Financial Items: 1973-74

Item	ALABAMA						ARIZONA	
	Birmingham	Gadsden	Huntsville	Mobile	Montgomery	Tuscaloosa	Mesa	Phoenix
REVENUE								
GENERAL REVENUE	264.85	190.62	300.23	230.93	197.63	371.09	157.39	157.39
TAXES	126.98	121.21	102.21	103.14	106.63	39.35	55.79	55.79
PROPERTY	27.88	13.56	25.08	10.61	18.16	13.17	5.09	5.09
OTHER	99.10	107.66	77.13	92.53	88.48	26.19	50.71	50.71
INTERGOVERNMENTAL REVENUE	70.43	50.82	48.40	61.63	56.34	120.75	50.31	50.31
MISCELLANEOUS GENERAL REVENUE	67.45	18.61	149.63	66.16	34.65	210.98	51.28	51.28
EXPENDITURE								
GENERAL EXPENDITURE, ALL FUNCTIONS	301.60	138.36	270.37	192.71	150.67	272.98	155.86	155.86
TOTAL, EXCLUDING CAPITAL OUTLAY	172.88	121.81	223.20	133.77	131.37	234.34	90.93	90.93
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	1.44	0.04	11.62	-	0.25	3.54	-	-
HIGHWAYS	20.59	28.11	29.07	30.12	17.67	34.44	34.57	26.11
EXCLUDING CAPITAL OUTLAY	8.61	16.38	15.85	7.37	13.86	8.73	8.75	8.75
PUBLIC WELFARE	0.22	2.19	0.38	-	0.85	-	-	0.85
HEALTH AND HOSPITALS	43.02	0.75	77.86	2.07	2.31	134.02	0.55	0.55
POLICE PROTECTION	32.06	16.99	21.76	26.03	20.73	27.32	29.65	49.20
FIRE PROTECTION	23.25	17.70	16.12	22.12	22.10	16.99	13.56	17.26
SEWERAGE	3.32	5.61	8.48	7.79	4.54	7.81	7.36	15.46
EXCLUDING CAPITAL OUTLAY	2.36	5.32	8.19	7.66	4.23	4.16	2.89	4.98
SANITATION OTHER THAN SEWERAGE	12.65	10.37	7.82	12.10	17.51	14.64	16.20	20.94
PARKS AND RECREATION	27.90	10.58	31.89	22.52	13.74	5.33	15.90	34.57
HOUSING AND URBAN RENEWAL	1.48	-	-	10.76	2.24	-	-	6.63
TOTAL DEBT	851.85	252.04	856.31	637.30	371.52	358.68	343.88	400.46
LONG-TERM, FULL FAITH AND CREDIT	228.32	209.84	321.35	193.42	128.52	88.09	71.16	176.72
ARIZONA—Continued								
				ARKANSAS			CALIFORNIA	
	Scottsdale	Tempe	Tucson	Fort Smith	Little Rock	North Little Rock	Pine Bluff	Alameda
REVENUE								
GENERAL REVENUE	189.41	168.05	256.06	146.99	187.79	118.97	112.68	130.7
TAXES	94.86	62.46	105.67	28.21	61.79	25.76	28.52	73.3
PROPERTY	24.26	21.13	22.82	15.11	26.81	17.39	13.14	46.6
OTHER	70.58	41.33	82.84	13.11	32.98	8.37	15.38	26.6
INTERGOVERNMENTAL REVENUE	62.28	67.57	102.50	56.78	52.44	44.65	48.46	38.8
MISCELLANEOUS GENERAL REVENUE	32.28	38.03	47.89	61.99	73.56	48.56	35.72	17.8
EXPENDITURE								
GENERAL EXPENDITURE, ALL FUNCTIONS	220.79	196.38	291.42	117.35	160.12	180.74	118.13	118.13
TOTAL, EXCLUDING CAPITAL OUTLAY	166.05	105.77	205.09	85.39	129.70	113.31	102.37	102.37
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	14.78	19.03	32.62	11.73	16.01	24.15	25.02	25.02
EXCLUDING CAPITAL OUTLAY	10.11	8.80	8.69	7.23	12.77	10.40	22.00	22.00
PUBLIC WELFARE	-	-	-	-	-	0.13	0.09	0.09
HEALTH AND HOSPITALS	-	-	-	2.89	3.82	3.05	3.81	3.81
POLICE PROTECTION	24.81	29.66	36.13	18.35	27.02	24.15	18.75	18.75
FIRE PROTECTION	6.97	13.40	28.52	28.90	21.04	18.10	12.76	12.76
SEWERAGE	14.54	15.16	12.21	9.99	5.81	8.84	7.34	7.34
EXCLUDING CAPITAL OUTLAY	6.18	3.43	3.62	6.65	5.81	5.82	4.88	4.88
SANITATION OTHER THAN SEWERAGE	20.72	12.82	18.21	9.70	12.20	8.54	8.18	8.18
PARKS AND RECREATION	31.13	41.40	29.37	4.43	12.08	23.13	3.64	15.4
HOUSING AND URBAN RENEWAL	8.35	9.48	13.98	-	7.88	40.57	-	-
TOTAL DEBT	271.78	193.90	583.15	243.47	320.13	408.78	165.73	7.36
LONG-TERM, FULL FAITH AND CREDIT	193.90	98.02	98.96	10.96	71.89	33.67	64.84	4.88

See footnotes at end of table.

Table 7. Finances of the 48 Largest Cities, in Detail: 1973-74

(Thousands of dollars)

Item	Total	Atlanta	Baltimore	Birmingham	Boston	Buffalo	Chicago
POPULATION, 1973 (ESTIMATED)	39 444 976	451 123	877 838	295 686	618 275	425 101	3 172 9
REVENUE, TOTAL	27 342 346	229 797	880 377	94 606	593 876	282 121	1 181
GENERAL REVENUE	23 545 166	204 490	820 434	78 313	552 379	272 093	1 01
INTERGOVERNMENTAL REVENUE	9 804 583	63 863	501 962	20 822	164 756	159 859	37
FROM STATE GOVERNMENT	6 756 428	8 437	411 546	4 471	106 722	112 194	1
EDUCATION	1 557 107	-	115 897	-	66 315	76 135	-
HIGHWAYS	444 446	1 322	119 329	2 795	1 025	225	-
PUBLIC WELFARE	2 728 588	-	125 021	-	2 314	-	-
HEALTH AND HOSPITALS	236 936	12	9 152	-	2 213	178	-
HOUSING AND URBAN RENEWAL	44 334	-	11 193	-	(¹)	1 340	-
GENERAL SUPPORT	1 112 136	-	34 913	988	14 161	20 698	-
OTHER	2 592 877	4 519	80 166	13 022	56 306	22 149	-
FROM FEDERAL GOVERNMENT	2 793 153	45 573	80 186	13 022	56 306	22 149	-
GENERAL REVENUE SHARING	996 805	8 317	26 809	7 632	24 154	9 229	-
FROM LOCAL GOVERNMENTS	255 006	9 853	6 301	3 331	1 728	25 516	-
GENERAL REVENUE FROM OWN SOURCES	13 740 583	140 627	327 442	57 489	387 623	112 234	-
TAXES	10 140 986	69 760	246 736	37 546	314 737	88 324	-
PROPERTY	5 676 442	44 789	173 960	8 243	311 093	85 011	-
GENERAL SALES AND GROSS RECEIPTS	1 271 670	-	8 869	-	-	95	-
SELECTIVE SALES AND GROSS RECEIPTS	933 078	15 173	21 868	2 121	-	1 721	-
ALCOHOLIC BEVERAGES	28 783	6 795	-	-	-	-	-
MOTOR FUELS	38 414	-	-	-	-	-	-
PUBLIC UTILITIES	467 866	5 302	16 953	1 984	-	1 527	-
TOBACCO PRODUCTS	85 499	-	-	-	-	-	-
OTHER	312 916	3 076	4 915	137	-	194	-
INCOME TAXES	1 703 034	-	40 323	11 143	-	-	-
MOTOR VEHICLE LICENSES	90 827	-	-	-	-	27	-
MISCELLANEOUS LICENSES	363 934	9 798	6 666	6 585	3 644	1 028	-
OTHER	102 201	-	3 919	-	-	442	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	3 559 897	70 867	80 706	19 983	72 888	23 618	1
CURRENT CHARGES	2 171 099	49 283	47 311	7 106	57 834	10 972	-
EDUCATION	167 381	-	11 086	-	1 855	1 446	-
SCHOOL LUNCH SALES	39 468	-	9 239	-	1 072	881	-
OTHER LOCAL SCHOOL CHARGES	8 708	-	-	-	-	783	-
INSTITUTIONS OF HIGHER EDUCATION	123 209	-	1 799	-	-	-	-
HIGHWAYS	172 165	-	1 013	64	160	192	5
HOSPITALS	397 827	-	10 904	-	43 981	-	-
SEWERAGE	348 363	11 438	8 372	-	3 294	1 343	-
SANITATION OTHER THAN SEWERAGE	73 487	6 871	8 372	-	81	28	65
PARKS AND RECREATION	118 942	3 521	2 636	2 155	73	894	-
HOUSING AND URBAN RENEWAL	218 632	-	-	-	1 102	5 181	8
AIRPORTS	308 992	26 440	-	1 967	-	-	54 0
WATER TRANSPORT AND TERMINALS	89 578	-	183	-	-	-	-
PARKING FACILITIES	82 646	79	2 720	320	4 202	1 096	7 8
MISCELLANEOUS COMMERCIAL ACTIVITIES	28 466	-	741	-	428	-	-
OTHER	165 160	934	1 769	2 510	2 711	755	5 4
SPECIAL ASSESSMENTS	110 957	1 276	5 985	182	239	519	5
SALE OF PROPERTY	110 829	104	1 302	-	1 908	1 157	9
HOUSING AND URBAN RENEWAL	37 784	-	-	-	1 868	-	-
OTHER	73 045	104	1 302	454	40	157	8
INTEREST EARNINGS	676 121	8 531	21 154	7 523	7 142	10 224	36
FINES AND FORFEITS	221 049	2 780	2 650	2 113	5 354	951	1
OTHER AND UNALLOCABLE	309 542	8 893	2 304	2 565	409	1 087	-
UTILITY REVENUE	2 577 551	12 876	22 667	12 649	16 142	10 028	-
EMPLOYEE-RETIREMENT REVENUE ²	1 201 003	12 431	28 276	3 644	25 355	-	-
EXPENDITURE, TOTAL	27 572 946	206 888	834 455	103 985	581 410	283 252	1
GENERAL EXPENDITURE	22 890 920	171 264	787 785	89 178	530 501	275 573	-
INTERGOVERNMENTAL EXPENDITURE	363 924	4 464	-	3 161	51 504	90	-
DIRECT GENERAL EXPENDITURE	22 526 996	166 800	787 785	86 017	478 997	275 483	-
CURRENT OPERATION	16 292 327	89 556	515 173	38 032	364 052	220 073	-
CAPITAL OUTLAY	3 634 247	58 361	151 969	38 059	58 106	44 606	-
CONSTRUCTION	2 991 448	46 144	107 760	35 548	47 696	30 374	-
LAND AND EXISTING STRUCTURES	428 625	7 673	36 705	177	5 563	3 853	-
EQUIPMENT	234 174	4 544	7 504	2 334	4 847	1 379	-
ASSISTANCE AND SUBSIDIES	1 485 769	-	102 373	2 324	3 893	-	-
INTEREST ON GENERAL OEBT	1 094 653	18 880	18 270	9 226	22 946	10 804	-
BY FUNCTION:							
EDUCATION	3 875 811	5 250	214 483	425	141 839	119 201	-
LOCAL SCHOOLS	2 118 102	5 250	204 529	425	141 839	119 201	-
CITY-OPERATED SCHOOLS ONLY	3 087 528	-	204 205	-	137 561	119 201	-
INSTITUTIONS OF HIGHER EDUCATION	657 709	-	9 954	-	-	-	-
HIGHWAYS	1 003 079	13 613	80 257	6 087	14 538	8 551	-
PUBLIC WELFARE	3 272 288	888	136 985	65	6 702	55	-
CATEGORICAL CASH ASSISTANCE	1 327 539	-	92 477	-	-	-	-
OTHER CASH ASSISTANCE	195 250	-	9 806	-	3 893	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	751 827	-	909	-	1 977	-	-
VENDOR PAYMENTS, OTHER	3 783	-	6	-	-	-	-
WELFARE INSTITUTIONS	31 050	-	3 442	-	-	-	-
OTHER PUBLIC WELFARE	999 899	888	30 255	11 639	832	55	13
HOSPITALS	1 691 714	-	32 406	11 356	63 029	-	9
OWN HOSPITALS	1 106 530	-	26 057	11 339	62 875	-	9 4
OTHER HOSPITALS	585 184	-	6 349	-	158	-	-
HEALTH	644 603	37	20 553	1 382	5 219	147	32 38

- Represents zero or rounds to zero. ¹State aid for housing and urban renewal received after end of 1973-74 fiscal year. ²Exclusive of "city contributions," representing intragovernmental transactions rather than revenue. ³Prior year data used for Boston Retirement System.

Table 7. Finances of the 48 Largest Cities, in Detail: 1973-74—Continued

(Thousands of dollars)

Item	Total	Atlanta	Baltimore	Birmingham	Boston	Buffalo	Chi
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED							
POLICE PROTECTION	2 044 774	22 586	60 390	9 479	47 336	22 433	22
FIRE PROTECTION	1 059 587	11 489	31 218	6 874	31 074	16 752	72
SEWERAGE	962 026	24 985	15 351	983	7 009	12 039	24
SANITATION OTHER THAN SEWERAGE	697 491	9 601	26 160	3 739	11 484	8 302	66
OTHER THAN CAPITAL OUTLAY	621 754	9 093	16 217	3 165	11 471	8 105	617
PARKS AND RECREATION	851 359	15 312	23 132	8 251	15 743	9 706	9 4
OTHER THAN CAPITAL OUTLAY	539 303	8 625	18 719	4 925	11 693	5 855	9 1
HOUSING AND URBAN RENEWAL	1 086 259	1 027	39 068	4 359	30 585	25 684	16 1
CITY HOUSING PROJECTS	468 478	-	-	-	173	13 906	-
CAPITAL OUTLAY ONLY	205 628	-	-	-	-	5 978	-
URBAN RENEWAL PROJECTS	576 356	1 027	39 068	-	28 187	11 688	16 179
CAPITAL OUTLAY ONLY	382 537	-	33 870	-	12 675	8 227	9 216
OTHER	21 425	-	-	439	2 225	90	-
LIBRARIES	253 991	3 624	6 942	1 763	9 816	17	16 373
FINANCIAL ADMINISTRATION	290 555	3 971	10 947	1 222	4 820	2 917	13 090
GENERAL CONTROL	458 371	3 893	16 825	1 262	15 090	10 680	10 630
COURTS	274 762	1 026	5 231	287	10 754	1 115	246
OTHER	276 970	2 864	11 594	975	4 356	3 765	10 384
GENERAL PUBLIC BUILDINGS	279 308	2 796	583	5 601	5 253	53 826	-
INTEREST ON GENERAL DEBT	1 094 653	18 880	18 270	9 926	22 946	10 804	48 310
ALL OTHER	3 032 600	35 052	52 202	25 399	97 670	28 832	226 581
AIRPORTS	331 249	22 619	-	6 234	-	-	43 176
OTHER THAN CAPITAL OUTLAY	180 946	4 412	-	533	-	-	29 141
WATER TRANSPORT AND TERMINALS	142 419	-	113	-	-	-	-
OTHER THAN CAPITAL OUTLAY	35 678	-	113	-	-	-	-
CORRECTION	295 321	1 033	6 764	673	6 670	-	5 00
PARKING FACILITIES	61	10	1 168	61	1 779	1 546	6 87
OTHER THAN CAPITAL OUTLAY	35 213	10	367	61	1 504	136	6 8
PROTECTIVE INSPECTION AND REGULATION	140 228	1 758	2 891	907	4 106	369	11
MISCELLANEOUS COMMERCIAL ACTIVITIES	32 342	108	1 958	-	763	-	-
OTHER AND UNALLOCABLE	2 029 670	9 524	39 308	17 524	84 352	26 917	160
UTILITY EXPENDITURE	3 241 006	24 342	22 950	12 313	8 108	5 911	6
EMPLOYEE-RETIREMENT EXPENDITURE	1 410 066	23 182	23 775	742 811	2 454	151 890	6
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES	12 972 002	77 554	389 195	29 869	297 959	151 890	6
BORROWING, TOTAL	4 556 103	8 000	51 650	16 860	35 983	42 310	1
DEBT REDEMPTION, TOTAL	1 728 233	14 026	31 310	7 209	28 632	35 457	1
GROSS DEBT OUTSTANDING	31 672 250	530 284	566 616	251 881	474 115	280 884	1
NET LONG-TERM DEBT OUTSTANDING	24 051 638	453 288	493 361	208 624	355 995	231 531	1
LONG-TERM DEBT OUTSTANDING	26 301 328	530 284	504 371	251 881	354 353	237 322	1
GENERAL DEBT	19 014 024	440 264	413 202	196 646	350 228	221 482	1
EDUCATION	2 151 536	107 818	208 850	22 950	103 910	50 615	15
HIGHWAYS	1 784 188	16 820	1 700	22 715	24 240	-	93
HOSPITALS	425 086	-	7 990	67 385	-	-	-
SEWERAGE	2 204 394	12 445	52 290	7 060	7 227	8 865	102
PARKS AND RECREATION	805 237	46 256	22 100	4 315	-	-	2
HOUSING AND URBAN RENEWAL	3 061 363	5 320	33 220	2 475	48 276	40 967	49 6
AIRPORTS	1 568 727	87 944	1 900	15 945	-	-	180 34
WATER TRANSPORT AND TERMINALS	724 129	-	11 051	-	-	-	3 80
OTHER AND UNALLOCABLE	6 299 364	163 661	74 101	53 801	166 575	121 035	444 86
UTILITY	7 287 304	90 020	91 169	55 235	4 125	15 840	177 169
WATER SUPPLY SYSTEMS	3 079 091	90 020	91 169	55 235	4 125	15 840	177 169
ELECTRIC POWER SYSTEMS	2 159 952	-	-	-	-	-	-
GAS SUPPLY SYSTEMS	1 845	-	-	-	-	-	-
TRANSIT SYSTEMS	2 046 906	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	3 551 522	8 000	30 025	16 860	27 000	42 310	68 752
FULL FAITH AND CREDIT	2 564 375	6 550	30 025	-	27 000	42 310	66 015
GENERAL	2 348 532	6 550	30 025	-	27 000	41 075	66 015
UTILITY	215 843	-	-	-	-	1 235	-
NONGUARANTEED	987 147	1 450	-	16 860	-	-	2 73
GENERAL	508 345	1 450	-	10 860	-	-	2 53
UTILITY	478 802	-	-	6 000	-	-	20
LONG-TERM DEBT RETIRED	1 668 725	14 026	31 310	7 209	28 632	20 910	78 0
GENERAL	1 359 198	11 091	25 377	5 316	28 287	19 380	69 0
UTILITY	328 525	2 935	5 933	1 893	345	1 530	8
REFUNDING ISSUES OF LONG-TERM DEBT	128 190	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED	33 927	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS	24 572 510	256 482	627 183	181 753	394 608	105 606	1 22
EMPLOYEE RETIREMENT	14 015 165	283	33 660	135 660	724 557	1 525	87
OTHER THAN EMPLOYEE RETIREMENT	10 512 474	201 199	293 523	136 786	150 051	105 081	47
CASH AND DEPOSITS	4 133 042	16 379	8 577	73 036	61 565	72 483	2
SECURITIES	6 379 652	184 820	293 978	63 750	88 486	32 598	1
FEDERAL	3 118 092	184 693	271 189	54 214	60 491	32 598	1
STATE AND LOCAL GOVERNMENT	629 505	17	5	9 536	18 594	-	-
OTHER (NONGOVERNMENTAL)	1 831 835	110	13 752	-	9 401	-	-
BY PURPOSE:							
OFFSETS TO DEBT	2 249 690	76 996	10 910	43 257	18 358	5 791	-
BOND FUNDS	2 695 758	42 843	73 694	42 877	17 078	69 515	1
OTHER	5 567 026	81 360	208 919	50 652	114 615	29 775	22

- Represents zero or rounds to zero.
Boston Retirement System.

¹Comprises payments to beneficiaries (including withdrawal of contributions).

²Prior year data used (if

Table 8. Operating Statements—Utilities Operated by the 48 Largest Cities: 1973-74

(Thousands of dollars)

City and utility	Operating revenue	Operating expense		Net operating revenue before depreciation	Allowance for depreciation	Net operating revenue after depreciation	Other income		Nonoperating expense			Net income
		Total	Exhibit. Tax payments only				Total	Exhibit. Interest earnings only	Total	Interest on utility debt	Other	
TOTAL (68) UTILITIES	2 623 975	2 303 739	34 660	320 236	(NA)	(NA)	125 569	117 290	295 311	292 940	2 362	(NA)
WATER SUPPLY (44) . . .	942 610	511 813	25 302	430 797	(NA)	(NA)	52 785	47 947	126 508	125 000	1 508	(NA)
ELECTRIC POWER (8) . . .	843 968	522 162	7 589	321 806	(NA)	(NA)	36 373	32 957	93 850	93 223	627	(NA)
GAS SUPPLY (3)	75 506	60 643	-	14 863	(NA)	(NA)	1 257	1 257	86	86	-	(NA)
TRANSIT (13)	761 891	1 209 121	1 769	447 230	(NA)	(NA)	35 154	35 129	74 867	74 640	227	(NA)
ATLANTA:												
WATER SUPPLY	12 821	8 241	-	4 580	1 760	2 820	2 694	2 694	4 859	4 859	-	655
BALTIMORE:												
WATER SUPPLY	21 587	10 664	-	10 923	4 456	6 467	191	-	2 907	2 907	-	3 751
BIRMINGHAM:												
WATER SUPPLY	12 306	5 938	-	6 368	2 021	4 347	1 375	824	2 278	2 278	-	3 444
BOSTON:												
WATER SUPPLY	16 142	5 713	-	10 429	(NA)	(NA)	-	-	244	244	-	(NA)
BUFFALO:												
WATER SUPPLY	10 028	4 557	-	5 471	(NA)	(NA)	1 026	588	650	650	-	(NA)
CHICAGO:												
WATER SUPPLY	73 295	45 191	-	28 104	8 878	19 226	813	773	7 865	7 865	-	12 174
CINCINNATI:												
WATER SUPPLY	15 787	8 437	-	7 350	1 771	5 579	615	615	669	669	-	5 525
CLEVELAND:												
WATER SUPPLY	30 555					4 292	1 325	1 325	2 104	2 104	-	3 513
ELECTRIC POWER						184	184	184	1 062	1 062	-	5 305
TRANSIT						474	474	474	700	475	227	

COUNTY GOVERNMENT FINANCES IN 1973-74

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Table 1. Summary of County Government Finances: 1973-74 and Prior Periods

(Dollar amounts in millions)

Item	1973-74	1972-73	1971-72	Percent increase or decrease (-) 1972-73 to 1973-74	Percent distribution 1973-74
REVENUE					
REVENUE, TOTAL	30 795	27 486	24 169	12.0	100.0
GENERAL REVENUE	30 112	26 680	23 652	12.0	97.8
INTERGOVERNMENTAL REVENUE	13 799	11 736	9 956	17.6	44.8
STATE GOVERNMENT ONLY	11 023	10 262	9 252	7.4	35.8
GENERAL REVENUE FROM OWN SOURCES	16 313	15 145	13 696	7.7	53.0
TAXES	11 662	11 066	10 076	5.4	37.9
PROPERTY	9 573	9 287	8 625	3.1	31.1
OTHER	2 089	1 779	1 452	17.4	6.8
CHARGES AND MISCELLANEOUS	4 651	4 079	3 619	14.0	15.1
CURRENT CHARGES	3 260	3 042	2 697	7.2	10.6
INTEREST EARNINGS	650	373	340	74.3	2.1
SPECIAL ASSESSMENTS	112	99	115	13.1	0.4
SALE OF PROPERTY	34	24	21	41.7	0.1
OTHER AND UNALLOCABLE	595	541	446	10.0	2.0
UTILITY REVENUE	178	141	120	26.2	0.6
LIQUOR STORES REVENUE	133	128	120	3.9	0.4
EMPLOYEE-RETIREMENT REVENUE	372	337	278	10.4	1.2
EXPENDITURE					
EXPENDITURE, TOTAL	29 505	26 676	24 410	10.6	100.0
BY CHARACTER AND OBJECT:					
INTERGOVERNMENTAL EXPENDITURE	1 796	1 458	1 173	23.2	6.1
DIRECT EXPENDITURE	27 710	25 218	23 237	9.9	93.9
CURRENT OPERATION	19 575	17 576	15 653	11.4	66.3
CAPITAL OUTLAY	3 982	3 221	3 308	23.6	13.5
CONSTRUCTION	3 131	2 607	2 641	20.1	10.6
EQUIPMENT	570	478	456	19.2	1.9
LAND AND EXISTING STRUCTURES	281	237	211	18.6	1.0
ASSISTANCE PAYMENTS	3 184	3 482	3 536	-8.6	10.8
INTEREST ON DEBT	742	651	580	14.0	2.5
INSURANCE BENEFITS AND REPAYMENTS	225	188	159	19.7	0.8
EXHIBIT: TOTAL PERSONAL SERVICES	11 199	10 080	8 955	11.1	38.0
BY FUNCTION:					
GENERAL EXPENDITURE	28 879	26 141	23 932	10.5	97.9
CAPITAL OUTLAY	3 862	3 217	3 197	20.0	13.1
OTHER	25 017	22 924	20 735	9.1	84.8
PUBLIC WELFARE	6 342	6 232	5 966	1.8	21.5
CASH ASSISTANCE PAYMENTS	3 184	3 482	3 536	-8.6	10.8
MEDICAL VENDOR PAYMENTS	927	794	652	16.8	3.1
OTHER PUBLIC WELFARE	2 230	1 956	1 798	14.0	7.6
EDUCATION	4 757	4 242	3 960	12.1	16.1
CAPITAL OUTLAY	532	485	531	9.7	1.8
OTHER	4 226	3 757	3 430	12.5	14.3
HIGHWAYS	3 118	2 766	2 708	12.7	10.6
CAPITAL OUTLAY	1 030	877	846	17.4	3.5
OTHER	2 088	1 889	1 811	10.5	7.1
HOSPITALS	2 899	2 755	2 429	5.2	9.8
OWN HOSPITALS	2 625	2 540	2 209	3.3	8.9
CAPITAL OUTLAY	201	179	219	12.3	0.7
OTHER	2 425	2 361	1 990	2.7	8.2
OTHER HOSPITALS	274	215	220	27.4	0.9
GENERAL PUBLIC BUILDINGS	650	583	540	11.5	2.2
CAPITAL OUTLAY	275	241	227	14.1	0.9
OTHER	375	342	313	9.6	1.3
GENERAL CONTROL	1 706	1 518	1 358	12.4	5.8
POLICE PROTECTION	1 210	1 067	896	13.4	4.1
FINANCIAL ADMINISTRATION	765	703	614	8.8	2.6

See footnotes at end of table.

Table 1. Summary of County Government Finances: 1973-74 and Prior Periods—Continued

(Dollar amounts in millions)

Item	1973-74	1972-73	1971-72	Percent increase or decrease (-) 1972-73 to 1973-74	Percent distribution 1973-74
EXPENDITURE--CONTINUED					
BY FUNCTION--CONTINUED					
HEALTH	1 128	904	777	24.8	3.8
CORRECTION	818	698	596	17.2	2.8
NATURAL RESOURCES	429	387	360	10.9	1.5
PARKS AND RECREATION	609	516	440	18.0	2.1
SEWERAGE	586	487	480	20.3	2.0
LIBRARIES	228	200	192	14.0	0.8
FIRE PROTECTION	200	173	152	15.6	0.7
INTEREST ON GENERAL DEBT	693	613	550	13.4	2.4
OTHER AND UNALLOCABLE	2 738	2 297	1 895	19.2	9.3
UTILITY EXPENDITURE	285	237	218	20.3	1.0
LIQUOR STORES EXPENDITURE	115	110	101	4.5	0.4
EMPLOYEE-RETIREMENT EXPENDITURE	225	188	159	19.7	0.8
DEBT					
DEBT OUTSTANDING AT END OF FISCAL YEAR . . .	17 486	15 635	13 985	11.8	100.0
LONG-TERM	16 353	14 549	13 051	12.4	93.5
FULL FAITH AND CREDIT	12 621	11 061	10 406	8.2	72.2
NONGUARANTEED	3 732	2 888	2 644	29.2	21.3
SHORT-TERM	1 133	1 086	934	4.3	6.5
LONG-TERM DEBT BY PURPOSE:					
LOCAL SCHOOLS	2 157	2 087	1 987	3.4	12.3
OTHER	14 196	12 462	11 064	13.9	81.2
NET LONG-TERM DEBT OUTSTANDING	15 605	13 876	12 515	12.5	89.2
LONG-TERM DEBT ISSUED DURING YEAR	2 184	1 856	1 908	17.7	(X)
LONG-TERM DEBT RETIRED	841	777	688	8.2	(X)
INCREASE IN TOTAL DEBT DURING THE YEAR	1 387	1 230	1 164	12.8	(X)
CASH AND SECURITY HOLDINGS					
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	13 716	11 783	9 308	16.4	100.0
INSURANCE TRUST:					
EMPLOYEE RETIREMENT	3 427	8 924	2 324	19.9	25.0
OTHER THAN INSURANCE TRUST	10 289	8 924	6 984	15.3	75.0
BY PURPOSE:					
BOND FUNDS	2 638	2 362	2 079	11.7	19.2
OFFSETS TO DEBT	749	673	536	11.3	5.5
OTHER AND UNALLOCABLE	6 903	5 889	4 370	17.2	50.3
BY TYPE:					
CASH AND DEPOSITS	8 548	7 485	5 669	14.2	62.3
SECURITIES	1 741	1 439	1 315	21.0	12.7
FEDERAL	1 302	1 046	965	24.5	9.5
STATE AND LOCAL GOVERNMENT	24	15	25	60.0	0.2
OTHER (NONGOVERNMENTAL)	414	378	325	9.5	3.0

Note: Because of rounding, detail may not add to totals.

X Not applicable.

Table 2. Revenue and Expenditure of County-Operated Utilities: 1973-74

(Thousands of dollars)

Item	Utility revenue	Utility expenditure			
		Total	Current operation	Capital outlay	Interest on debt
UNITED STATES, TOTAL	178 490	285 415	118 245	119 638	47 531
WATER SUPPLY	153 660	248 372	89 220	112 386	46 766
ELECTRIC POWER	9 107	7 429	6 051	1 373	5
GAS SUPPLY	609	357	329	28	-
TRANSIT SYSTEM	15 114	29 237	22 645	5 851	761
BY STATE:					
ALABAMA ¹	-	225	-	225	-
ALASKA ¹	16	19	14	-	5
CALIFORNIA ¹	7 720	17 389	12 319	3 887	1 183
FLORIDA ²	42 250	49 960	30 786	12 593	6 581
GEORGIA ³	26 535	38 033	12 454	18 246	7 333
HAWAII ¹	4 625	10 735	3 764	6 777	194
ILLINOIS ¹	508	2 414	279	1 546	589
LOUISIANA ¹	6 695	18 979	4 564	10 797	3 618
MARYLAND ¹	2 621	13 203	2 741	9 175	1 287
MICHIGAN ¹	1 989	19 755	2 231	9 435	8 089
MISSOURI ¹	20	51	35	16	-
NEVADA ¹	569	913	378	516	19
NEW MEXICO ¹	2 072	1 547	1 358	189	-
NEW YORK ²	38 181	56 071	22 168	23 363	10 540
NORTH CAROLINA ¹	1 537	5 263	535	3 780	948
OHIO ¹	10 079	12 263	7 210	3 857	1 196
PENNSYLVANIA ²	239	206	38	168	-
SOUTH CAROLINA ¹	-	231	230	-	1
TENNESSEE ³	4 618	4 977	3 956	973	48
TEXAS ¹	80	46	39	7	-
VIRGINIA	28 136	33 135	13 146	14 088	5 901

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

¹Water utility.²Water and transit utilities.³Water and electric power utilities.⁴Water, electric power, and gas supply utilities.

**Table 3. Finances of County Governments, by Population-Size Groups:
1973-74**

Item	All counties	Counties with a 1973 population of--				
		300,000 or more	200,000 to 299,999	150,000 to 199,999	100,000 to 149,999	Less than 100,000
UNITED STATES						
NUMBER OF COUNTIES	3 044	109	68	50	106	2 711
POPULATION, 1973 (THOUSANDS)¹	186 462	83 878	16 613	8 492	12 880	64 599
AMOUNT (MILLIONS OF DOLLARS)						
GENERAL REVENUE	30 112	16 029	2 379	1 040	1 669	8 995
INTERGOVERNMENTAL REVENUE	13 799	7 148	1 091	465	779	4 316
GENERAL REVENUE SHARING	1 722	666	124	64	95	773
TAX REVENUE	11 662	6 756	895	419	637	2 955
PROPERTY	9 373	5 565	759	358	517	2 374
CHARGES AND MISCELLANEOUS	4 651	2 126	393	156	253	1 723
GENERAL EXPENDITURE, ALL FUNCTIONS	28 879	15 246	2 419	991	1 665	8 558
CAPITAL OUTLAY	3 862	1 989	305	138	274	1 156
OTHER	25 017	13 257	2 114	853	1 392	7 401
PUBLIC WELFARE	6 342	4 108	581	217	318	1 118
EDUCATION	4 757	1 701	365	166	329	2 196
HIGHWAYS	3 118	938	200	120	219	1 641
HOSPITALS	2 899	1 623	177	44	107	946
GENERAL CONTROL	1 706	922	154	70	108	452
POLICE PROTECTION	1 210	708	81	49	68	304
FINANCIAL ADMINISTRATION	765	353	70	31	53	258
GENERAL PUBLIC BUILDINGS	650	353	65	23	36	173
HEALTH	1 128	640	125	47	77	239
CORRECTION	818	589	69	25	31	104
NATURAL RESOURCES	429	257	24	10	16	122
PARKS AND RECREATION	609	463	41	16	26	63
INTEREST ON GENERAL DEBT	695	379	71	27	48	170
OTHER AND UNALLOCABLE	3 752	2 211	396	144	230	771
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	17 486	9 705	1 742	626	1 243	4 170
PERCENT DISTRIBUTION						
NUMBER OF COUNTIES	100.0	3.6	2.2	1.6	3.5	69.1
POPULATION, 1973	100.0	45.0	8.9	4.6	6.9	34.6
GENERAL REVENUE	100.0	53.2	7.9	3.5	5.5	29.9
INTERGOVERNMENTAL REVENUE	100.0	51.8	7.9	3.4	5.6	31.3
GENERAL REVENUE SHARING	100.0	38.7	7.2	3.7	5.5	44.9
TAX REVENUE	100.0	57.9	7.7	3.6	5.5	25.3
PROPERTY	100.0	58.1	7.9	3.7	5.4	24.8
CHARGES AND MISCELLANEOUS	100.0	45.7	8.4	3.4	5.4	37.0
GENERAL EXPENDITURE, ALL FUNCTIONS	100.0	52.8	8.4	3.4	5.8	29.6
CAPITAL OUTLAY	100.0	51.5	7.9	3.6	7.1	29.9
OTHER	100.0	53.0	8.5	3.4	5.6	29.6
PUBLIC WELFARE	100.0	64.8	9.2	3.4	5.0	17.6
EDUCATION	100.0	35.8	7.7	3.5	6.9	46.2
HIGHWAYS	100.0	30.1	6.4	3.8	7.0	52.6
HOSPITALS	100.0	56.0	6.1	1.5	3.7	32.7
GENERAL CONTROL	100.0	54.0	9.0	4.1	6.3	26.5
POLICE PROTECTION	100.0	58.5	6.7	4.0	5.6	25.1
FINANCIAL ADMINISTRATION	100.0	46.1	9.2	4.1	6.9	33.7
GENERAL PUBLIC BUILDINGS	100.0	54.3	10.0	3.5	5.5	26.6
HEALTH	100.0	56.7	11.1	4.2	6.8	21.2
CORRECTION	100.0	72.0	8.4	3.1	3.8	12.7
NATURAL RESOURCES	100.0	59.9	5.6	2.3	3.7	28.4
PARKS AND RECREATION	100.0	76.0	6.7	2.6	4.3	10.3
INTEREST ON GENERAL DEBT	100.0	54.5	10.2	3.9	6.9	24.5
OTHER AND UNALLOCABLE	100.0	58.9	10.6	3.8	6.1	20.5
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	100.0	55.5	10.0	3.6	7.1	23.6

See footnotes at end of table.

**Table 3. Finances of County Governments, by Population-Size Groups:
1973-74—Continued**

Item	All counties	Counties with a 1973 population of--				
		300,000 or more	200,000 to 299,999	150,000 to 199,999	100,000 to 149,999	Less than 100,000
UNITED STATES--CONTINUED		PER CAPITA AMOUNTS				
GENERAL REVENUE,	161.49	191.10	143.20	122.47	129.58	139.24
INTERGOVERNMENTAL REVENUE,	74.00	85.22	65.67	54.76	60.48	66.81
GENERAL REVENUE SHARING,	9.24	7.94	7.46	7.54	7.38	11.97
TAX REVENUE,	62.54	80.55	53.87	49.34	49.46	45.74
PROPERTY,	51.34	66.35	45.69	42.16	40.14	36.75
CHARGES AND MISCELLANEOUS,	24.94	25.35	23.66	18.37	19.64	26.67
GENERAL EXPENDITURE, ALL FUNCTIONS,	154.88	181.76	145.61	116.70	129.27	132.48
CAPITAL OUTLAY,	20.71	23.71	18.36	16.25	21.27	17.90
OTHER,	134.17	158.05	127.25	100.45	108.07	114.57
PUBLIC WELFARE,	34.01	48.98	34.97	25.55	24.69	17.31
EDUCATION,	25.51	20.28	21.97	19.55	25.54	33.99
HIGHWAYS,	16.72	11.18	12.04	14.13	17.00	25.40
HOSPITALS,	15.55	19.35	10.65	5.18	8.31	14.66
GENERAL CONTROL,	9.15	10.99	9.27	8.24	8.39	7.00
POLICE PROTECTION,	6.49	8.44	4.88	5.77	5.28	4.71
FINANCIAL ADMINISTRATION,	4.10	4.21	4.21	3.65	4.11	3.99
GENERAL PUBLIC BUILDINGS,	3.49	4.21	3.91	2.71	2.80	2.66
HEALTH,	6.05	7.63	7.52	5.53	5.98	3.70
CORRECTION,	4.39	7.02	4.15	2.94	2.41	1.61
NATURAL RESOURCES,	2.30	3.06	1.44	1.18	1.24	1.89
PARKS AND RECREATION,	3.27	5.52	2.47	1.88	2.02	0.98
INTEREST ON GENERAL DEBT,	3.73	4.52	4.27	3.18	3.73	2.63
OTHER AND UNALLOCABLE,	20.12	26.36	23.84	16.96	17.86	11.94
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR,	93.78	115.70	104.86	73.72	96.51	64.55

Note: Because of rounding, detail may not add to totals. Amounts for counties less than 100,000 population are estimates subject to sampling variation; see text.

¹Population data are estimates as of July 1, 1973.

Table 4. Finances of Individual County Governments of Over 100,000 Population:
1973-74

(Dollar amounts in thousands)

Item	Alabama						Alaska	Arizona
	Calhoun	Jefferson	Madison	Mobile	Montgomery	Tuscaloosa	Greater Anchorage	Maricopa
POPULATION, 1973	104 293	649 619	186 799	325 303	179 082	121 826	145 674	1 126 674
DATE OF END OF FISCAL YEAR	9/30	9/30	9/30	9/30	9/30	9/30	6/30	6/30
GENERAL REVENUE	4 522	71 272	8 934	20 044	8 229	11 532	107 590	133 700
INTERGOVERNMENTAL REVENUE	2 515	21 072	3 333	8 735	3 761	3 188	64 947	62 100
GENERAL REVENUE SHARING	575	11 025	1 221	3 127	748	1 219	6 584	6 584
TAX REVENUE	1 801	39 244	4 723	9 650	3 811	7 967	35 214	55 800
PROPERTY TAXES ONLY	1 479	11 428	2 389	8 434	2 185	1 664	34 600	52 700
CHARGES AND MISCELLANEOUS	206	10 956	878	1 460	657	377	7 429	15 400
GENERAL EXPENDITURE, ALL FUNCTIONS	3 879	64 899	10 692	17 948	7 998	10 793	129 030	127 600
CAPITAL OUTLAY	142	21 375	828	3 728	524	1 138	43 576	19 300
OTHER	3 737	43 124	9 864	14 220	7 473	9 655	85 454	108 300
PUBLIC WELFARE	41	3 185	107	114	105	84	10	1 940
EDUCATION	250	643	2 361	555	1 171	1 934	86 987	24 300
HIGHWAYS	1 637	6 924	2 958	4 549	1 915	2 954	7 460	10 800
HOSPITALS	3	10 553	12	1 617	474	473	310	28 800
GENERAL CONTROL	599	3 006	1 196	1 718	997	789	2 853	11 400
POLICE PROTECTION	214	2 219	464	1 223	561	369	1 124	5 500
FINANCIAL ADMINISTRATION	140	2 370	159	1 339	389	120	1 995	6 000
GENERAL PUBLIC BUILDINGS	81	3 082	569	296	277	168	122	1 600
HEALTH	209	6 349	375	2 364	726	267	3 293	7 700
CORRECTION	150	1 092	119	1 402	572	157	-	9 300
NATURAL RESOURCES	45	23	94	219	48	64	-	2 700
PARKS AND RECREATION	-	9 325	130	24	17	302	4 906	2 100
INTEREST ON GENERAL DEBT	67	2 383	349	1 029	41	124	9 282	2 000
OTHER AND UNALLOCABLE	441	12 465	1 799	1 408	704	2 988	10 678	12 900
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	1 609	38 192	7 820	23 703	1 261	3 276	180 506	64 300
Arizona--Continued								
	Pima	Pulaski	Alameda	Butte	Contra Costa	Fresno	Humboldt	Kern
POPULATION, 1973	415 556	308 313	1 091 819	114 898	562 754	435 226	102 840	335 674
DATE OF END OF FISCAL YEAR	6/30	12/31	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE	65 042	0 948	304 543	36 179	184 869	153 695	37 924	133 700
INTERGOVERNMENTAL REVENUE	26 735	4 581	157 367	21 768	95 858	94 082	19 434	65 700
GENERAL REVENUE SHARING	4 826	2 043	20 335	2 073	6 484	8 515	3 066	6 500
TAX REVENUE	31 717	3 679	110 485	10 477	72 531	45 964	12 319	52 100
PROPERTY TAXES ONLY	31 093	3 832	105 248	8 136	67 135	39 557	11 396	46 400
CHARGES AND MISCELLANEOUS	6 591	487	36 691	3 904	16 480	13 649	6 172	15 800
GENERAL EXPENDITURE, ALL FUNCTIONS	69 031	8 355	283 952	34 652	171 299	140 749	34 693	125 100
CAPITAL OUTLAY	16 373	1 434	17 993	852	9 619	3 811	1 002	5 900
OTHER	52 659	6 901	265 959	33 800	161 680	136 938	33 691	119 200
PUBLIC WELFARE	172	448	133 002	11 908	72 326	50 226	10 963	42 800
EDUCATION	10 307	48	5 623	3 723	7 227	11 141	3 479	8 400
HIGHWAYS	4 728	2 850	11 118	3 679	10 195	11 167	4 368	8 800
HOSPITALS	13 499	30	25 341	2 405	19 145	19 437	3 679	12 300
GENERAL CONTROL	4 607	1 294	19 940	1 875	10 916	8 137	2 323	5 500
POLICE PROTECTION	6 616	690	7 644	1 932	5 850	4 819	2 122	5 500
FINANCIAL ADMINISTRATION	2 741	1 367	7 655	1 444	4 333	3 054	1 369	3 400
GENERAL PUBLIC BUILDINGS	5 658	281	4 847	779	2 061	1 285	490	2 700
HEALTH	2 183	286	18 771	1 371	4 977	7 593	1 890	4 900
CORRECTION	1 443	247	22 474	484	10 114	5 767	1 687	5 500
NATURAL RESOURCES	732	36	14 015	815	2 848	1 062	254	1 200
PARKS AND RECREATION	958	35	977	341	315	764	313	4 800
INTEREST ON GENERAL DEBT	432	-	941	-	295	80	40	-
OTHER AND UNALLOCABLE	14 945	741	11 604	3 892	20 699	16 256	2 310	18 000
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR	16 200	-	25 287	-	8 400	3 496	1 080	-

See footnotes at end of table.

Table 5. Per Capita Amounts of Selected Financial Items: 1973-74

Item	Alabama						Alaska	Ari
	Calhoun	Jefferson	Madison	Mobile	Montgomery	Tuscaloosa	Greater Anchorage	Marl
GENERAL REVENUE,	43.40	109.71	47.83	61.62	45.95	94.66	738.57	11.0
INTERGOVERNMENTAL REVENUE,	24.14	32.44	17.84	26.85	21.00	26.17	445.84	55.0
GENERAL REVENUE SHARING,	5.51	16.97	6.54	9.61	4.18	10.01	10.87	5.1
TAX REVENUE,	17.26	60.41	25.28	30.28	21.28	65.40	241.73	49.4
PROPERTY TAXES ONLY,	14.19	17.59	12.79	25.93	12.20	13.66	237.52	46.6
CHARGES AND MISCELLANEOUS,	1.98	16.87	4.70	4.49	3.67	3.09	51.00	13.7
GENERAL EXPENDITURE, ALL FUNCTIONS,	37.23	99.29	57.24	55.17	44.66	88.59	885.74	113.30
CAPITAL OUTLAY,	1.36	32.90	4.43	11.46	2.93	9.34	299.13	17.16
OTHER,	35.86	66.38	52.81	43.71	41.73	79.25	586.61	96.15
PUBLIC WELFARE,	0.39	4.90	0.57	0.35	0.59	0.69	0.07	1.72
EDUCATION,	2.40	12.64	1.71	6.54	15.98	17.13	597.13	21.63
HIGHWAYS,	15.71	10.66	15.84	13.98	10.69	24.25	51.21	9.63
HOSPITALS,	0.03	16.21	0.06	4.97	2.65	3.88	2.17	25.63
GENERAL CONTROL,	5.75	6.01	6.40	5.28	5.57	6.48	19.58	10.12
POLICE PROTECTION,	2.05	3.42	2.48	3.76	3.13	3.03	7.72	4.95
FINANCIAL ADMINISTRATION,	1.34	3.65	0.85	4.12	2.17	0.99	13.69	5.3
GENERAL PUBLIC BUILDINGS,	0.74	4.74	3.05	0.92	1.55	1.38	0.84	1
HEALTH,	2.01	9.77	2.01	7.27	4.05	2.19	22.64	6
CORRECTION,	1.44	1.68	0.64	4.31	3.19	1.29	-	8
NATURAL RESOURCES,	0.43	0.04	0.50	0.67	0.27	0.53	-	5
PARKS AND RECREATION,	-	14.35	0.70	0.07	0.09	2.48	33.60	-
INTEREST ON GENERAL DEBT,	0.04	3.67	1.87	3.16	0.23	1.02	63.72	-
OTHER AND UNALLOCABLE,	4.23	19.19	9.63	4.60	3.93	24.53	73.30	-
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR,	15.44	58.79	41.86	73.14	7.04	26.89	1 239.11	-
Arizona--Continued		Arkansas	California					
	Pima	Pulaski	Alameda	Butte	Contra Costa	Fresno	Humboldt	
GENERAL REVENUE,	156.52	29.02	274.93	314.86	317.23	353.14	368.77	
INTERGOVERNMENTAL REVENUE,	64.34	14.86	144.13	189.72	164.49	216.17	188.97	
GENERAL REVENUE SHARING,	11.61	6.43	16.62	18.04	11.13	19.56	25.83	
TAX REVENUE,	70.52	12.58	101.19	91.19	124.46	105.61	119.79	1
PROPERTY TAXES ONLY,	74.87	12.43	95.40	70.81	115.20	90.89	110.81	1
CHARGES AND MISCELLANEOUS,	15.86	1.56	33.61	33.98	28.28	31.36	60.02	4
GENERAL EXPENDITURE, ALL FUNCTIONS,	166.12	27.10	260.07	301.59	243.95	323.39	337.35	372
CAPITAL OUTLAY,	39.40	4.72	16.48	7.42	16.51	8.76	9.74	17
OTHER,	126.72	22.38	243.59	294.17	277.44	314.64	327.61	355
PUBLIC WELFARE,	0.41	1.45	121.82	103.64	124.11	115.40	106.60	127.5
EDUCATION,	24.60	0.16	5.15	32.40	12.40	25.60	33.83	25.2
HIGHWAYS,	11.38	9.74	10.18	32.02	17.49	25.70	42.47	26.2
HOSPITALS,	32.48	0.10	23.21	20.97	32.85	44.66	35.77	36.9
GENERAL CONTROL,	11.09	4.20	18.26	16.32	18.73	18.70	22.59	16.41
POLICE PROTECTION,	15.92	2.24	7.00	16.81	10.04	11.07	20.63	16.82
FINANCIAL ADMINISTRATION,	6.60	4.43	7.01	12.57	7.44	7.02	13.31	10.22
GENERAL PUBLIC BUILDINGS,	13.62	0.91	4.44	6.78	3.54	2.95	4.76	8.27
HEALTH,	5.25	0.93	17.19	11.93	8.54	17.45	18.38	14.71
CORRECTION,	3.47	0.80	20.50	4.21	17.36	13.25	10.57	16.44
NATURAL RESOURCES,	1.76	0.12	12.84	7.09	4.89	2.30	2.52	3.7
PARKS AND RECREATION,	2.33	0.11	0.89	2.47	0.84	1.76	3.04	14.4
INTEREST ON GENERAL DEBT,	1.04	-	0.86	-	0.51	0.18	0.39	-
OTHER AND UNALLOCABLE,	35.90	2.40	10.63	33.47	35.52	37.35	22.46	55
TOTAL DEBT OUTSTANDING AT END OF FISCAL YEAR,	38.98	-	23.16	-	14.41	8.03	10.50	-

See footnotes at end of table.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1973-74

(Thousands of dollars)

Item	Total	Alabama	Arizona	California				
		Jefferson	Maricopa	Alameda	Contra Costa	Los Angeles	Orange	
POPULATION, 1973	65 629 507	649 619	1 126 620	1 091 819	582 754	6 423 813	1 596	
REVENUE, TOTAL	13 313 883	73 519	133 591	304 543	195 492	2 572 866	324 2	
GENERAL REVENUE	12 881 527	71 272	133 591	304 543	184 869	2 434 339	309 79	
INTERGOVERNMENTAL REVENUE	5 719 259	21 072	62 271	157 367	95 857	1 318 585	145 676	
FROM STATE GOVERNMENT	4 702 113	6 415	47 308	134 414	82 977	1 165 019	131 806	
EDUCATION	372 726	-	137	1 861	3 686	17 334	4 163	
HIGHWAYS	407 004	3 397	8 664	8 460	5 998	57 481	12 712	
PUBLIC WELFARE	2 733 907	-	1 324	89 469	48 249	830 898	51 236	
HEALTH AND HOSPITALS	355 569	990	1 410	8 752	9 846	56 530	26 841	
OTHER	629 785	2 028	35 773	25 872	15 898	202 776	36 852	
FROM FEDERAL GOVERNMENT	778 514	11 402	12 569	20 559	6 648	99 447	11 646	
GENERAL REVENUE SHARING	558 692	11 025	6 068	20 335	6 484	98 873	11 373	
FROM LOCAL GOVERNMENTS	238 632	3 255	2 394	2 394	4 233	54 176	2 224	
GENERAL REVENUE FROM OWN SOURCES	7 162 268	50 200	71 320	147 176	89 011	1 115 753	164 115	
TAXES	5 434 837	36 244	55 867	110 485	72 531	920 544	128 312	
PROPERTY	4 485 588	11 428	52 777	105 248	67 139	900 092	120 414	
GENERAL SALES AND GROSS RECEIPTS	560 281	16 130	-	8 172	3 170	17 165	2 685	
SELECTIVE SALES AND GROSS RECEIPTS	99 671	8 761	-	68	182	2 081	257	
ALCOHOLIC BEVERAGES	3 695	2 869	-	-	-	-	-	
MOTOR FUELS	3 357	3 357	-	-	-	-	-	
PUBLIC UTILITIES	58 097	-	-	68	182	1 414	14	
TOBACCO PRODUCTS	12 672	2 535	-	-	-	-	-	
OTHER	21 850	-	-	-	-	667	1	
INCOME TAXES	173 142	-	-	-	-	-	-	
MOTOR VEHICLE LICENSES	35 640	1 159	1 237	-	-	-	-	
MISCELLANEOUS LICENSES	1 640	-	-	-	-	-	-	
OTHER	118 866	1 766	1 851	997	2 044	1 266	-	
CHARGES AND MISCELLANEOUS GENERAL	1 727 430	10 956	15 453	36 691	16 480	195 200	-	
REVENUE	1 137 834	8 524	8 020	22 269	7 788	124 268	-	
CURRENT CHARGES	95 682	-	-	39	18	2 196	-	
EDUCATION	26 464	-	-	-	-	-	-	
SCHOOL LUNCH SALES	21 546	-	-	39	18	2 196	-	
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	-	-	
INSTITUTIONS OF HIGHER	-	-	-	-	-	-	-	
EDUCATION	47 672	-	-	-	-	-	-	
HOSPITALS	489 817	1 397	4 472	15 348	4 511	42 239	-	
SEWERAGE	84 163	3 208	-	-	146	220	-	
SANITATION OTHER THAN SEWERAGE	56 459	137	-	-	-	20 960	-	
PARKS AND RECREATION	59 801	230	215	-	27	15 875	-	
AIRPORTS	101 386	-	-	-	204	834	-	
OTHER	290 326	3 552	3 327	6 882	2 879	41 944	-	
SPECIAL ASSESSMENTS	42 840	-	439	-	1 612	-	-	
SALE OF PROPERTY	20 931	33	-	29	548	2 740	-	
INTEREST EARNINGS	336 856	2 009	4 467	8 195	4 407	45 526	9	
OTHER AND UNALLOCABLE	188 969	390	2 527	6 198	2 128	22 663	5	
UTILITY REVENUE	95 127	-	-	-	-	3 755	-	
EMPLOYEE-RETIREMENT REVENUE	298 793	2 247	-	-	10 623	134 772	14 41	
EXPENDITURE, TOTAL	13 048 670	65 160	127 649	283 952	175 908	2 459 183	283 66	
GENERAL EXPENDITURE	12 703 324	64 499	127 649	283 952	171 299	2 382 654	277 45	
INTERGOVERNMENTAL EXPENDITURE	745 096	8 200	8 038	19 660	9 229	18 715	25 573	
DIRECT GENERAL EXPENDITURE	11 958 228	56 299	119 611	264 292	162 070	2 363 939	251 881	
CURRENT OPERATION	7 514 836	32 541	98 219	161 633	113 448	1 331 083	174 668	
CAPITAL OUTLAY	1 635 958	21 375	19 329	17 903	9 615	237 132	26 91	
CONSTRUCTION	1 323 957	17 381	14 504	12 680	8 373	196 084	20 54	
EQUIPMENT	156 429	3 648	2 156	3 219	899	23 402	4 953	
LAND AND BUILDING STRUCTURES	155 578	346	2 669	2 094	347	17 080	3 421	
ASSISTANCE AND SUBSIDIES	2 485 066	-	-	83 725	38 708	769 280	45 733	
INTEREST ON GENERAL DEBT	321 471	2 383	2 063	941	295	26 444	2 546	
BY FUNCTION:								
EDUCATION	1 313 571	643	24 365	5 623	7 227	53 493	13 583	
LOCAL EDUCATION	1 139 295	643	24 365	5 623	7 227	52 875	13 583	
HIGHWAYS	729 496	6 924	10 854	11 118	10 195	84 415	11 507	
PUBLIC WELFARE	3 356 433	3 185	1 941	133 002	72 326	1 020 736	72 52	
CATEGORICAL CASH ASSISTANCE	1 760 757	-	-	79 494	36 472	629 333	44 21	
OTHER CASH ASSISTANCE	238 044	-	-	4 231	2 206	26 925	1 4	
VENDOR PAYMENTS FOR MEDICAL CARE	456 111	-	-	-	-	108 673	-	
VENDOR PAYMENTS, OTHER	31 098	-	-	-	30	4 349	-	
OTHER PUBLIC WELFARE	1 050 467	3 185	1 941	49 277	33 618	251 456	26	
HOSPITALS	1 418 285	10 533	28 875	25 341	19 145	292 044	2	
OWN HOSPITALS	1 308 272	9 208	27 259	25 341	19 000	292 044	-	
OTHER HOSPITALS	110 013	1 325	1 616	-	-	-	-	
HEALTH	520 257	6 349	7 759	18 771	4 975	79 498	-	

See footnotes at end of table.

Table 6. Finances of Individual Counties of Over 500,000 Population, in Detail: 1973-74—Continued

(Thousands of dollars)

Item	Total	Alabama	Arizona	California			
		Jefferson	Maricopa	Alameda	Contra Costa	Los Angeles	Orange
GENERAL EXPENDITURE--CONTINUED By FUNCTION--CONTINUED							
POLICE PROTECTION	591 494	2 219	5 582	7 644	5 850	108 483	9 6
FIRE PROTECTION	106 429	-	-	1 699	8 517	28 329	6 8
SEWERAGE	320 023	4 337	-	-	1 992	2 001	-
SANITATION OTHER THAN SEWERAGE	86 041	936	482	-	-	22 515	4 68
OTHER THAN CAPITAL OUTLAY	74 945	406	139	-	-	22 505	3 04
PARKS AND RECREATION	394 464	9 325	2 140	977	315	53 731	9 25
OTHER THAN CAPITAL OUTLAY	224 503	522	1 125	673	226	34 481	4 56
LIBRARIES	98 159	130	177	2 872	3 142	15 802	4 36
FINANCIAL ADMINISTRATION	279 072	2 370	6 051	7 655	4 333	43 249	10 02
GENERAL CONTROL	765 968	3 906	11 402	19 940	10 916	125 123	25 16
GENERAL PUBLIC BUILDINGS	298 529	3 082	1 624	4 847	2 061	63 170	9 54
INTEREST ON GENERAL DEBT	321 471	2 383	2 063	941	295	26 444	2 54
ALL OTHERS	1 923 632	8 146	24 354	43 522	20 010	363 621	49 71
AIRPORTS	124 358	-	-	-	158	2 963	1 37
OTHER THAN CAPITAL OUTLAY	47 403	-	-	-	158	1 616	1 27
CORRECTION	510 751	1 092	9 303	22 474	10 114	107 335	21 46
OTHER AND UNALLOCABLE	1 288 523	7 054	15 051	21 048	9 738	253 363	26 67
UTILITY EXPENDITURE	135 664	-	-	-	-	4 067	-
EMPLOYEE-RETIREMENT EXPENDITURE	175 887	661	-	-	4 609	72 462	6 21
EXHIBIT: TOTAL EXPENDITURE FOR PERSONAL SERVICES							
	4 974 620	25 226	38 278	102 738	74 975	976 369	124 81
BORROWING, TOTAL	845 689	-	16 527	7 614	94	63 075	-
DEBT REDEMPTION, TOTAL	422 776	1 288	1 706	1 018	1 341	32 296	2 38
GROSS DEBT OUTSTANDING	8 066 494	38 192	64 309	25 287	8 400	596 517	57 76
NET LONG-TERM DEBT OUTSTANDING	6 932 868	33 623	50 380	24 212	8 400	572 482	54 21
LONG-TERM DEBT OUTSTANDING	7 310 295	36 897	58 075	25 287	8 400	596 517	57 76
GENERAL DEBT	6 804 517	36 897	58 075	25 287	8 400	585 817	57 76
EDUCATION	499 415	-	-	-	-	-	-
OTHER AND UNALLOCABLE	6 305 101	36 897	58 075	25 287	8 400	585 817	57 76
UTILITY DEBT	505 778	-	-	-	-	19 700	-
LONG-TERM DEBT ISSUED	843 513	-	15 231	7 614	94	63 075	-
GENERAL	761 038	-	15 231	7 614	94	63 006	-
UTILITY	62 475	-	-	-	-	75	-
LONG-TERM DEBT RETIRED	370 058	1 288	1 706	1 018	1 341	32 296	-
GENERAL	360 067	1 288	1 706	1 018	1 341	31 999	-
UTILITY	9 991	-	-	-	-	297	-
CASH AND SECURITY HOLDINGS	6 818 841	56 831	58 847	91 475	142 058	1 478 296	241
EMPLOYEE RETIREMENT	2 437 036	16 095	58 847	91 475	103 374	1 000 000	121
OTHER THAN EMPLOYEE RETIREMENT	4 381 805	40 736	58 847	91 475	38 684	478 296	120
BY TYPE:							
CASH AND DEPOSITS	3 345 971	38 891	58 520	91 475	38 313	370 675	74 56
SECURITIES	1 035 834	1 885	327	-	371	107 621	45 78
FEDERAL	653 078	1 885	327	-	-	51 539	43 12
STATE AND LOCAL GOVERNMENTS	18 991	-	-	-	-	-	-
OTHER (NONGOVERNMENTAL)	363 766	-	-	-	371	56 082	2 65
BY PURPOSE:							
OFFSETS TO DEBT	377 427	3 274	7 695	1 075	-	24 035	3 52
BOND FUNDS	1 581 392	1 944	25 191	3 062	-	111 239	998
OTHER	2 422 986	35 558	25 061	87 338	38 684	343 022	115 84

See footnotes at end of table.

LOCAL GOVERNMENT FINANCES IN SELECTED METROPOLITAN AREAS AND LARGE COUNTIES: 1973-1974

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Table 1. Finances of Local Governments in 74 Major SMSA's: 1973-74

(Dollar amounts, except per capita, in millions; population in thousands)

Item	1973-74	1971-72 ¹	Percent increase 1971-72 to 1973-74	Percent distribution 1973-74	Percent of nationwide local government amounts 1973-74	Per capita 1973-74
POPULATION	113 469	111 033	2.2	(x)	53.7	(x)
GENERAL REVENUE	81 842	66 378	23.3	100.0	62.2	721.27
INTERGOVERNMENTAL REVENUE (EXCLUDING INTERLOCAL)	31 821	23 868	33.3	38.9	58.1	280.44
FROM STATE GOVERNMENT	25 631	20 632	24.2	31.3	51.3	225.89
FROM FEDERAL GOVERNMENT	6 190	3 235	91.3	7.6	60.7	54.55
GENERAL REVENUE FROM OWN SOURCES	50 020	42 509	17.7	61.1	65.2	440.83
TAXES	38 027	33 326	14.1	46.5	67.3	335.13
PROPERTY	30 434	27 024	12.6	37.2	65.5	268.21
OTHER	7 593	6 302	20.5	3.3	75.5	66.92
CHARGES	7 751	6 388	21.3	9.5	57.1	68.31
MISCELLANEOUS	4 243	2 795	51.8	5.2	63.7	37.39
DIRECT GENERAL EXPENDITURE	79 117	67 244	17.7	100.0	63.5	697.26
CURRENT OPERATION	67 279	56 591	18.9	85.0	63.5	592.93
CAPITAL OUTLAY	11 838	10 653	11.1	15.0	63.4	104.33
EDUCATION	32 420	27 792	16.7	41.0	57.8	285.72
LOCAL SCHOOLS	30 082	26 131	15.1	38.0	57.2	265.11
CURRENT OPERATION	27 237	23 387	16.5	34.4	57.2	240.04
CAPITAL OUTLAY	2 845	2 744	3.7	3.6	57.3	25.07
INSTITUTIONS OF HIGHER EDUCATION	2 338	1 661	40.8	3.0	67.0	20.60
CURRENT OPERATION	1 978	1 398	41.5	2.5	67.2	17.43
CAPITAL OUTLAY	361	264	36.7	0.5	66.5	3.18
PUBLIC WELFARE	7 558	6 845	10.4	9.6	78.9	66.61
HEALTH AND HOSPITALS	5 568	4 527	23.0	7.0	65.9	49.07
POLICE PROTECTION	4 447	3 779	17.7	5.6	72.4	39.19
HIGHWAYS	3 564	3 160	12.8	4.5	48.8	31.41
CURRENT OPERATION	2 048	1 785	14.7	2.6	48.4	18.05
CAPITAL OUTLAY	1 517	1 374	10.4	1.9	56.3	13.37
SEWERAGE	2 784	2 215	25.7	3.5	68.2	24.54
CURRENT OPERATION	1 948	1 722	31.3	1.3	65.8	8.35
CAPITAL OUTLAY	1 836	1 494	22.9	2.3	69.5	16.18
PARKS AND RECREATION	2 182	1 780	22.6	2.8	73.9	19.23
FIRE PROTECTION	2 143	1 871	14.5	2.7	70.6	18.89
GENERAL CONTROL	1 981	1 575	25.8	2.5	62.8	17.46
SANITATION OTHER THAN SEWERAGE	1 346	1 162	15.8	1.7	70.3	11.86
FINANCIAL ADMINISTRATION	937	756	23.9	1.2	59.3	8.26
INTEREST ON GENERAL DEBT	3 322	2 631	26.3	4.2	69.2	29.28
OTHER DIRECT GENERAL EXPENDITURE	10 864	9 149	18.7	13.7	69.7	95.74
WATER SUPPLY REVENUE	2 302	2 051	12.2	2.9	62.0	20.28
WATER SUPPLY EXPENDITURE	2 766	2 433	13.7	3.5	59.2	24.38
CURRENT OPERATION	1 449	1 260	15.0	1.8	61.9	12.77
CAPITAL OUTLAY	959	884	8.5	1.2	55.0	8.45
INTEREST ON UTILITY DEBT	358	289	23.9	0.5	61.1	3.15
OTHER UTILITY REVENUE	3 191	3 008	6.1	(x)	56.2	28.12
OTHER UTILITY EXPENDITURE	5 113	3 897	31.2	100.0	65.4	45.06
CURRENT OPERATION	3 185	2 513	26.7	62.3	64.0	28.07
CAPITAL OUTLAY	1 561	1 097	42.3	30.5	69.3	13.76
INTEREST ON UTILITY DEBT	367	288	27.4	7.2	62.4	3.23
DEBT OUTSTANDING	92 743	80 491	15.2	100.0	65.6	817.34
LONG-TERM	82 055	70 881	15.7	88.5	64.0	722.97
GENERAL	65 244	56 845	14.8	70.3	64.7	574.99
UTILITY	16 791	14 036	19.6	18.1	61.1	147.98
SHORT-TERM	10 707	9 611	11.4	11.5	82.0	94.36
TOTAL EXPENDITURE FOR PERSONAL SERVICES	43 716	35 436	23.4	55.3	64.6	385.27
CASH AND SECURITY HOLDINGS, OTHER THAN FOR EMPLOYEE-RETIREMENT SYSTEMS	35 220	26 366	33.6	(x)	62.4	310.39

Note: Because of rounding, detail may not add to totals.

X Not applicable.

¹1971-72 summary data have been adjusted to cover the 74 SMSA's included in this report in terms of their respective boundaries as defined by the U.S. Office of Management and Budget in April, 1973.²Includes \$2,315,680,000 Federal General Revenue Sharing distribution.

Table 2. Finances of Local Governments in Major SMSA's and Their County Areas: 1973-74

(Dollar amounts in thousands)

Item	Alabama					Arizona	California	
	Birmingham					Phoenix	Anaheim Santa Ana- Garden Grove	Los Angeles Long Beach
	Total	Jefferson County	St. Clair County	Shelby County	Walker County	Maricopa County (entire SMSA)	Orange County (entire SMSA) ¹	Los Ange- les County (entire SMS)
POPULATION, 1973	767 292	649 619	31 470	44 274	61 929	1 126 620	1 596 020	6 000
GENERAL REVENUE (EXCLUDING INTERLOCAL).	295 674	252 310	10 691	12 420	17 248	661 373	1 151 444	6 000
INTERGOVERNMENTAL REVENUE	123 173	99 884	6 014	7 869	9 406	276 864	450 688	2 000
FROM STATE GOVERNMENT	89 509	69 020	5 291	6 662	8 536	226 091	409 222	1 000
FROM FEDERAL GOVERNMENT	33 864	30 864	727	1 207	870	50 773	41 466	1 000
GENERAL REVENUE SHARING	21 845	20 088	589	789	429	18 906	20 712	1 000
GENERAL REVENUE FROM OWN SOURCES	172 501	152 426	4 677	7 551	7 842	384 509	700 756	1 000
TAXES	115 001	104 961	2 794	3 663	4 175	274 984	563 009	1 000
PROPERTY	45 085	39 430	1 384	2 442	1 823	215 702	489 901	1 000
GENERAL SALES AND GROSS RECEIPTS	30 892	29 008	194	1 232	1 410	41 460	46 665	1 000
OTHER	39 023	36 522	620	757	1 120	17 822	26 443	1 000
CURRENT CHARGES	35 766	27 819	2 286	3 150	2 727	62 045	69 820	1 000
MISCELLANEOUS	21 534	19 646	210	736	940	47 480	67 827	1 000
DIRECT GENERAL EXPENDITURE	363 864	321 253	9 314	15 446	17 850	693 527	1 048 360	1 000
CURRENT EXPENDITURE	219 877	183 201	8 473	12 035	15 967	545 928	886 668	1 000
CAPITAL OUTLAY	143 987	138 052	643	3 411	1 883	147 598	162 292	1 000
EDUCATION	110 917	89 126	5 243	7 697	8 852	328 124	543 471	2 000
LOCAL SCHOOLS	110 917	89 126	5 243	7 697	8 852	295 601	479 167	1 000
CURRENT EXPENDITURE	99 111	80 153	4 845	5 918	8 195	249 018	423 556	1 000
CAPITAL OUTLAY	11 806	8 973	394	1 779	657	46 563	56 111	1 000
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	32 563	63 004	2 000
CURRENT EXPENDITURE	-	-	-	-	-	28 818	52 648	1 000
CAPITAL OUTLAY	-	-	-	-	-	3 705	11 655	2 000
HIGHWAYS	20 289	15 386	1 144	1 678	2 102	35 070	44 910	227
CURRENT EXPENDITURE	13 129	9 193	445	1 103	1 888	15 370	24 152	120
CAPITAL OUTLAY	7 160	6 193	179	573	214	19 700	20 758	107
PUBLIC WELFARE	3 077	2 944	29	43	66	1 847	59 446	1 021 81
HEALTH AND HOSPITALS	32 439	26 230	1 412	2 619	2 179	40 411	47 847	386 06
CURRENT EXPENDITURE	16 015	10 124	1 351	2 448	2 091	39 204	45 650	362 931
CAPITAL OUTLAY	16 424	16 106	59	171	88	1 207	1 697	25 131
POLICE PROTECTION	16 380	14 623	333	750	675	47 009	55 725	386 682
FIRE PROTECTION	10 866	10 620	52	39	154	15 231	31 847	164 41
SEWERAGE	5 515	5 365	30	12	108	13 870	31 432	70 87
CURRENT EXPENDITURE	2 988	2 844	30	12	102	4 455	9 452	35 07
CAPITAL OUTLAY	2 527	2 521	-	-	6	9 415	21 880	35 77
SANITATION OTHER THAN SEWERAGE	6 510	5 965	78	267	200	20 204	11 137	78
PARKS AND RECREATION	19 361	18 623	103	160	475	32 602	41 657	157
FINANCIAL ADMINISTRATION	4 374	4 118	85	95	82	10 802	75 185	78
GENERAL CONTROL	6 963	5 744	240	506	193	19 643	35 233	16
INTEREST ON GENERAL DEBT	16 934	15 732	278	412	511	18 562	23 942	1 000
OTHER DIRECT GENERAL EXPENDITURE	10 239	106 777	321	1 201	1 940	110 132	106 643	1 000
WATER SUPPLY REVENUE	23 283	21 110	266	1 074	833	32 165	61 203	1 000
WATER SUPPLY EXPENDITURE	20 447	18 076	230	1 371	869	50 916	84 374	1 000
CURRENT OPERATION	11 712	10 451	167	554	590	55 067	53 412	1 000
CAPITAL OUTLAY	5 239	4 285	15	646	292	31 626	22 341	1 000
INTEREST ON UTILITY DEBT	3 694	3 340	48	171	37	4 223	8 622	1 000
OTHER UTILITY REVENUE	17 433	14 445	477	1 849	863	129 655	30 172	1 000
OTHER UTILITY EXPENDITURE	14 524	11 699	405	1 568	852	262 446	39 770	1 000
CURRENT OPERATION	12 409	9 950	364	1 503	762	74 215	22 008	1 000
CAPITAL OUTLAY	1 014	949	-	-	65	167 465	16 443	1 000
INTEREST ON UTILITY DEBT	901	800	11	85	25	20 746	414	1 000
DEBT OUTSTANDING, TOTAL	517 528	470 960	5 965	24 408	16 173	1 067 986	730 301	4 000
LONG-TERM	504 567	458 864	5 558	24 213	15 030	1 059 582	730 301	4 000
GENERAL	407 621	370 791	4 087	18 284	14 457	458 075	539 609	2 000
UTILITY	96 946	88 073	1 471	5 929	1 473	601 567	190 692	2 000
SHORT-TERM	12 961	12 096	427	195	243	8 404	-	1 000
TOTAL EXPENDITURE FOR PERSONAL SERVICES	146 126	127 292	5 113	7 838	5 883	397 093	621 153	3 490
CASH AND SECURITY HOLDINGS OTHER THAN FOR EMPLOYEE-RETIREMENT SYSTEMS	238 062	227 508	1 415	4 522	4 616	386 756	523 088	2 496 93

Table 3. Per Capita Amounts of Local Government Finances for Major SMSA's and Their County Areas: 1973-74

(Dollars)

Item	Alabama					Arizona	California	
	Birmingham					Phoenix	Anaheim-Santa Ana-Garden Grove	Los Angeles Long Beach
	Total	Jefferson County	St. Clair County	Shelby County	Walker County	Maricopa County (entire SMSA)	Orange County (entire SMSA)	Los Angeles County (entire SMSA)
POPULATION, 1973	787,292	649,619	31,470	44,274	61,929	1,126,620	1,596,920	6
GENERAL REVENUE (EXCLUDING INTERLOCAL)	375.56	288.40	339.72	348.29	278.51	587.04	714.23	
INTERGOVERNMENTAL REVENUE	156.45	153.76	141.10	177.73	151.88	245.75	282.22	
FROM STATE GOVERNMENT	113.69	106.25	168.11	150.47	137.84	200.68	256.26	
FROM FEDERAL GOVERNMENT	42.76	47.51	22.97	27.26	14.05	45.07	25.97	
GENERAL REVENUE SHARING	27.75	30.85	18.72	17.82	6.93	31.28	12.97	
GENERAL REVENUE FROM OWN SOURCES	219.11	234.64	148.62	170.55	126.63	341.29	432.00	
TAXES	146.07	161.57	69.84	82.73	67.42	244.08	347.05	
PROPERTY	57.27	60.70	43.98	55.29	29.44	191.46	301.27	
GENERAL SALES AND GROSS RECEIPTS	39.24	48.65	6.14	10.34	19.89	36.80	29.22	
OTHER	49.57	56.22	19.70	17.10	18.09	15.82	16.56	
CURRENT CHARGES	45.68	42.82	72.10	71.15	44.03	55.07	43.78	
MISCELLANEOUS	27.35	30.24	6.67	16.67	15.18	42.14	41.17	
DIRECT GENERAL EXPENDITURE	462.17	498.53	296.03	348.87	288.23	615.58	656.49	
CURRENT EXPENDITURE	279.28	282.01	275.60	271.83	257.83	484.57	554.86	
CAPITAL OUTLAY	182.89	212.51	20.43	77.04	30.41	131.01	101.63	
EDUCATION	140.88	137.20	166.61	173.85	142.94	291.25	340.07	
LOCAL SCHOOLS	140.88	137.20	166.60	173.85	142.94	292.38	300.06	
CURRENT EXPENDITURE	125.89	123.38	153.94	132.33	113.67	244.56	284.56	
CAPITAL OUTLAY	15.00	13.81	12.65	40.18	10.61	41.35	35.14	
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	28.87	40.02	3
CURRENT EXPENDITURE	-	-	-	-	-	25.58	32.59	2
CAPITAL OUTLAY	-	-	-	-	-	3.29	7.42	3
HIGHWAYS	25.77	23.68	35.72	37.86	33.94	31.13	28.12	32
CURRENT EXPENDITURE	16.68	14.15	30.03	24.91	30.49	13.64	15.12	17
CAPITAL OUTLAY	9.09	9.53	5.69	12.94	3.46	17.49	13.00	15
PUBLIC WELFARE	3.91	4.53	0.70	0.97	1.07	1.64	37.35	147.5
HEALTH AND HOSPITALS	41.20	40.38	44.87	59.15	35.19	35.87	29.96	56.0
CURRENT EXPENDITURE	20.34	15.58	42.99	55.29	33.76	34.40	28.71	52.4
CAPITAL OUTLAY	20.86	24.79	1.87	3.86	1.42	1.07	1.25	3.6
POLICE PROTECTION	20.81	22.51	10.58	16.94	10.90	41.73	34.90	55
FIRE PROTECTION	13.80	16.35	1.65	0.88	2.49	13.52	19.82	23
SEWERAGE	7.01	8.26	0.95	0.27	1.74	12.31	19.68	1
CURRENT EXPENDITURE	3.80	4.38	0.95	0.27	1.65	3.95	5.98	
CAPITAL OUTLAY	3.21	3.88	-	-	0.10	8.36	13.70	
SANITATION OTHER THAN SEWERAGE	8.27	9.18	2.44	6.03	3.23	17.93	6.97	
PARKS AND RECREATION	24.59	28.67	3.27	3.61	7.67	28.94	26.21	
FINANCIAL ADMINISTRATION	5.56	8.34	2.54	2.15	5.32	9.59	9.51	
GENERAL CONTROL	8.84	8.84	7.64	10.73	8.17	17.44	22.50	
INTEREST ON GENERAL DEBT	21.51	24.22	8.83	9.31	8.25	16.49	14.99	
OTHER DIRECT GENERAL EXPENDITURE	140.02	164.37	10.20	27.13	31.33	97.75	66.40	
WATER SUPPLY REVENUE	29.57	32.50	8.45	24.26	13.45	28.55	32.01	
WATER SUPPLY EXPENDITURE	26.10	27.83	7.31	30.97	14.03	45.19	36.18	
CURRENT OPERATION	14.84	16.09	5.31	12.51	8.72	13.37	25.19	
CAPITAL OUTLAY	6.65	6.60	0.44	14.59	4.72	28.07	8.50	
INTEREST ON UTILITY DEBT	4.57	5.14	1.53	3.86	0.60	3.75	2.49	
OTHER UTILITY REVENUE	22.40	22.24	15.14	41.76	13.94	115.08	18.89	
OTHER UTILITY EXPENDITURE	18.45	18.01	12.87	35.42	13.74	32.95	24.90	
CURRENT OPERATION	16.02	15.32	12.52	33.95	12.30	65.87	14.35	
CAPITAL OUTLAY	1.29	1.46	-	-	1.05	148.66	10.30	
INTEREST ON UTILITY DEBT	1.14	1.23	0.36	1.47	0.40	18.41	0.26	
DEBT OUTSTANDING, TOTAL	657.35	724.98	190.18	551.29	261.15	947.96	400.74	
LONG-TERM	640.89	706.36	176.61	546.69	257.23	940.50	400.74	
GENERAL	517.75	570.78	129.87	412.97	233.44	406.59	337.91	
UTILITY	123.14	135.58	46.74	133.92	23.79	533.90	62.83	
SHORT-TERM	16.46	14.62	13.57	4.40	3.92	7.46	-	
TOTAL EXPENDITURE FOR PERSONAL SERVICES	185.61	195.95	162.47	177.03	95.00	352.46	386.88	504
CASH AND SECURITY HOLDINGS OTHER THAN FOR EMPLOYEE-RETIREMENT SYSTEMS	302.38	350.22	44.96	102.14	74.54	343.29	312.95	360.4

Table 4. Finances of Selected Local Governments in 74 Major SMSA's: 1973-74

(Dollar amounts in thousands)

Item	Alabama			Arizona					California		
	Birmingham			Phoenix					Anaheim-Santa Ana-Garden Gro		
	Total	Jefferson County	Birmingham city	Total	Maricopa County	Phoenix city	Salt River Project Agri. Imp. Power District		Total	Orange County	Ana-
GENERAL REVENUE (EXCLUDING INTERLOCAL)	295 674	68 017	74 982	661 373	131 197	151 627	12 105	151 644	307 567		
INTERGOVERNMENTAL REVENUE	123 173	17 817	17 493	276 864	59 877	61 299	48	450 688	143 452		
FROM STATE GOVERNMENT	89 509	6 415	4 471	226 091	47 308	31 593	47	409 222	131 806		
FROM FEDERAL GOVERNMENT	33 664	11 402	13 022	50 773	12 569	29 706	1	41 466	11 646		
GENERAL REVENUE SHARING	21 845	11 025	7 632	18 906	6 068	9 453		20 712	11 373		
GENERAL REVENUE FROM OWN SOURCES . .	172 501	50 200	57 489	384 509	71 320	90 328	12 057	700 756	164 115		
TAXES	115 001	39 244	37 546	274 984	55 867	59 160		563 009	128 312		
PROPERTY	45 085	11 428	8 243	215 762	52 779	20 538		489 901	120 414		
GENERAL SALES AND GROSS RECEIPTS . .	30 892	16 130	8 869	41 460		26 495		46 665	2 685		
OTHER	39 023	11 686	20 434	17 822	3 088	12 127		26 443	5 213		
CURRENT CHARGES	35 966	8 524	7 106	62 045	8 020	14 953	1 579	69 920	21 189		
MYSCELLANEOUS	21 534	2 432	12 837	47 480	7 433	16 215	10 478	67 827	14 614		
DIRECT GENERAL EXPENDITURE	363 864	56 299	86 017	693 527	119 611	162 438	23 726	948 360	251 882		
CURRENT EXPENDITURE	219 877	34 924	47 958	545 929	100 282	112 447	17 875	886 068	222 965		
CAPITAL OUTLAY	143 987	21 375	38 059	147 598	19 329	49 991	5 851	162 292	28 917		
EDUCATION	110 917	69	22	328 124	18 303	906		543 071	6 265		
LOCAL SCHOOLS	110 917	69	22	295 601	18 303	906		479 167	6 265		
CURRENT EXPENDITURE	99 111	63	22	249 018	18 283	906		423 056	5 693		
CAPITAL OUTLAY	11 806	6		46 583	20			56 111	572		
INSTITUTIONS OF HIGHER EDUCATION . .				32 523				63 904			
CURRENT EXPENDITURE				28 818				52 049			
CAPITAL OUTLAY				3 705				11 855			
HIGHWAYS	20 289	6 385	6 087	35 070	10 854	16 616		44 910	8 739		
CURRENT EXPENDITURE	13 129	4 041	2 545	15 370	6 668	5 616		24 152	7 795		
CAPITAL OUTLAY	7 160	2 344	3 542	19 700	4 186	11 000		20 758	944		
PUBLIC WELFARE	3 077	2 942		1 847	1 657	190		59 646	59 646		
HEALTH AND HOSPITALS	32 439	14 623	11 565	40 411	35 018	358		47 847	47 788		
CURRENT EXPENDITURE	16 015	9 856	226	39 204	33 813	356		45 850	45 837		
CAPITAL OUTLAY	16 424	4 767	11 339	1 207	1 205	2		1 997	1 951		
POLICE PROTECTION	16 380	2 219	9 479	47 009	5 582	31 347		55 725	9 832		
FIRE PROTECTION	10 866		6 874	15 231		10 994		31 647	6 291		
SEWERAGE	5 515	4 337	983	13 870		9 849		31 432	70		
CURRENT EXPENDITURE	2 988	2 096	703	4 455		3 154		9 552	70		
CAPITAL OUTLAY	2 527	2 241	280	9 415		6 695		21 880			
SANITATION OTHER THAN SEWERAGE . . .	6 510	936	3 739	20 204	482	13 339		11 137	4 682		
PARKS AND RECREATION	19 361	9 302	8 251	32 602	2 140	22 026		41 857	8 358		
FINANCIAL ADMINISTRATION	4 374	2 370	1 222	10 802	6 031	2 894		15 180	10 025		
GENERAL CONTROL	6 963	3 906	1 155	19 603	11 402	5 440		93 223	25 162		
INTEREST ON GENERAL DEBT	16 934	2 383	9 926	18 582	2 063	6 129	374	23 942	2 546		
OTHER DIRECT GENERAL EXPENDITURE . .	110 239	6 827	26 714	110 132	26 079	42 350	23 352	106 043	62 478		
WATER SUPPLY REVENUE	23 283		12 649	32 165		22 110		61 203			
WATER SUPPLY EXPENDITURE	20 547		12 313	50 916		37 584		84 374			
CURRENT OPERATION	11 717		15 067			10 403		23 412			
CAPITAL OUTLAY	5 239		4 141	31 626		23 762		22 341			
INTEREST ON UTILITY DEBT	3 596		2 278	4 223		3 419		8 622			
OTHER UTILITY REVENUE	17 633			129 655				123 541	30 172		
OTHER UTILITY EXPENDITURE	14 524			262 446				249 805	39 770		
CURRENT OPERATION	12 609			74 215				70 874	22 908		
CAPITAL OUTLAY	1 014			167 485				159 258	16 443		
INTEREST ON UTILITY DEBT	901			20 746				19 673	419		
DEBT OUTSTANDING, TOTAL	517 528	38 192	251 881	667 986	64 309	255 140		470 778	730 301		
LONG-TERM	504 567	36 897	251 881	659 582	58 075	253 097		470 778	730 301		
GENERAL	407 621	36 897	196 646	458 075	58 075	156 207		11 325	539 609		
UTILITY	96 946		95 235	601 507		459 883		459 453	190 692		
SHORT-TERM	12 961	1 295		8 404	6 234	2 043					
TOTAL EXPENDITURE FOR PERSONAL SERVICES	146 126	25 226	29 869	397 093	38 278	85 962	35 417	621 153	124 812		
CASH AND SECURITY HOLDINGS OTHER THAN FOR EMPLOYEE-RETIREMENT SYSTEMS . .	238 062	40 776	136 786	386 756	58 847	113 372	94 135	523 088	120 371		

Table 5. Finances of Local Governments in 68 Large County Areas Outside 74 Major SMSA's: 1973-74

(Dollar amounts, except per capita, in thousands)

Item	Alabama		Arizona		Arkansas		California	
	Mobile County		Pima County		Pulaski County		Fresno County	
	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per
POPULATION, 1973	325 303	-	415 556	-	309 313	-	435 226	-
GENERAL REVENUE (EXCLUDING INTERLOCAL)	133 598	409.86	258 281	621.53	110 829	350.47	404 282	928.22
INTERGOVERNMENTAL REVENUE	59 574	183.13	104 099	250.51	40 221	159.65	203 705	468.22
FROM STATE GOVERNMENT	41 779	128.43	79 517	191.35	31 145	101.02	176 448	398.44
FROM FEDERAL GOVERNMENT	17 795	54.70	24 582	59.15	18 076	56.63	27 257	60.33
GENERAL REVENUE SHARING	13 539	41.62	11 548	27.07	6 128	19.87	12 438	28.09
GENERAL REVENUE FROM OWN SOURCES	73 764	226.72	154 182	371.03	61 608	199.82	200 557	458.50
TAXES	44 302	136.19	123 084	296.19	34 948	126.33	145 669	332.50
PROPERTY	21 239	65.29	94 484	227.37	33 467	108.55	123 922	282.30
GENERAL SALES AND GROSS RECEIPTS	12 257	37.64	24 190	58.21	-	-	14 495	32.83
OTHER	10 896	33.22	4 410	10.61	5 481	17.78	6 652	14.83
CURRENT CHARGES	20 909	64.55	14 498	35.37	13 997	45.40	39 400	88.22
MISCELLANEOUS	8 463	25.94	16 400	39.47	8 663	28.10	15 688	35.81
DIRECT GENERAL EXPENDITURE	118 716	364.94	283 372	681.91	104 726	352.65	370 165	829.50
CURRENT EXPENDITURE	98 041	301.36	212 923	512.38	88 853	286.19	337 216	751.80
CAPITAL OUTLAY	20 675	63.56	70 449	169.53	10 873	64.46	32 949	73.70
EDUCATION	45 720	140.55	125 517	302.05	52 209	169.34	162 440	364.00
LOCAL SCHOOLS	45 720	140.55	125 517	302.05	52 209	169.34	139 934	309.90
CURRENT EXPENDITURE	42 615	131.00	98 452	237.40	47 421	153.81	130 363	294.80
CAPITAL OUTLAY	3 105	9.54	26 865	64.65	4 788	15.52	31 077	69.90
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	22 906	50.80
CURRENT EXPENDITURE	-	-	-	-	-	-	22 804	50.30
CAPITAL OUTLAY	-	-	-	-	-	-	102	0.23
HIGHWAYS	11 163	34.26	15 170	36.51	7 130	23.13	22 909	51.00
CURRENT EXPENDITURE	4 684	14.40	13 472	32.42	4 484	14.54	16 811	36.80
CAPITAL OUTLAY	6 469	19.89	8 498	20.93	2 646	8.58	6 498	14.40
PUBLIC WELFARE	165	0.51	172	0.41	455	1.46	39 157	87.40
HEALTH AND HOSPITALS	12 694	39.02	15 634	37.62	2 159	7.00	32 552	74.70
CURRENT EXPENDITURE	12 515	38.53	13 782	33.17	2 138	6.93	31 646	72.70
CAPITAL OUTLAY	159	0.44	1 452	4.46	2 1	0.07	906	2.00
POLICE PROTECTION	7 508	23.08	19 463	47.08	4 438	20.86	14 494	33.70
FIRE PROTECTION	4 966	15.20	9 196	22.61	4 335	14.06	6 993	16.00
SEWERAGE	1 811	5.57	7 878	18.96	1 515	4.91	4 472	10.00
CURRENT EXPENDITURE	1 737	5.34	2 226	5.36	1 325	4.30	2 951	6.50
CAPITAL OUTLAY	74	0.23	5 652	13.60	190	0.62	1 621	3.50
SANITATION OTHER THAN SEWERAGE	2 257	10.01	6 368	15.72	2 534	8.22	3 511	7.80
PARKS AND RECREATION	4 907	15.08	10 413	25.06	1 398	11.02	5 248	11.80
FINANCIAL ADMINISTRATION	2 366	7.33	6 446	15.51	1 647	5.34	4 251	9.50
GENERAL CONTROL	2 758	8.48	9 048	21.77	1 107	10.08	11 417	25.70
INTEREST ON GENERAL DEBT	8 827	17.91	8 746	21.05	5 572	18.07	4 105	9.20
OTHER DIRECT GENERAL EXPENDITURE	15 584	47.91	49 021	117.96	18 227	59.12	57 916	129.10
WATER SUPPLY REVENUE	6 059	18.63	14 306	34.43	7 561	24.52	6 362	14.10
WATER SUPPLY EXPENDITURE	5 566	17.11	14 218	34.21	8 493	27.55	6 171	13.80
CURRENT OPERATION	2 927	9.00	19 428	46.32	1 485	12.60	3 184	7.10
CAPITAL OUTLAY	244	0.81	4 793	10.76	3 900	12.81	2 982	6.60
INTEREST ON UTILITY DEBT	2 375	7.30	1 717	4.13	658	2.13	261	0.58
OTHER UTILITY REVENUE	741	2.28	-	-	10 102	32.77	953	2.10
OTHER UTILITY EXPENDITURE	1 871	5.75	-	-	8 316	26.97	2 425	5.40
CURRENT OPERATION	804	2.47	-	-	7 110	23.06	1 921	4.30
CAPITAL OUTLAY	1 067	3.28	-	-	1 144	3.71	504	1.10
INTEREST ON UTILITY DEBT	-	-	-	-	62	0.20	-	-
DEBT OUTSTANDING, TOTAL	206 661	635.29	317 695	764.51	157 308	510.22	206 505	462.50
LONG-TERM	201 750	620.14	309 006	743.60	133 057	431.56	192 105	432.50
GENERAL	149 137	458.46	233 176	561.12	111 213	360.71	186 575	414.50
UTILITY	52 613	161.74	75 830	182.48	21 844	70.85	6 530	14.50
SHORT-TERM	4 911	15.10	8 689	20.91	24 251	78.66	14 400	31.90
TOTAL EXPENDITURE FOR PERSONAL SERVICES	66 607	204.75	145 484	350.58	56 920	184.62	183 427	411.00
CASH AND SECURITY HOLDINGS OTHER THAN FOR EMPLOYEE-RETIREMENT SYSTEMS	68 272	209.87	190 243	457.80	50 228	162.91	91 155	204.90

STATE TAX COLLECTIONS IN 1975

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Table 1. National Summary of State Tax Revenue, by Type of Tax: 1973 to 1975

Tax source	Amounts (millions of dollars)			Percent increase or decrease (-)		Percent distribution, 1975	Per capita, 1975 dollars
	1975 (preliminary)	1974	1973	1974 to 1975	1973 to 1974		
Total collections.....	80,141	74,207	68,069	8.0	9.0	100.0	377.30
Sales and gross receipts.....	43,339	40,556	37,123	6.9	9.2	54.1	204.04
General.....	24,780	22,612	19,793	9.6	14.2	30.9	116.66
Selective.....	18,559	17,944	17,330	3.4	3.5	23.2	87.38
Motor fuels.....	8,256	8,207	8,058	0.6	1.8	10.3	38.87
Alcoholic beverages.....	1,958	1,909	1,817	2.5	5.1	2.4	9.22
Tobacco products.....	3,286	3,250	3,112	1.1	4.4	4.1	15.47
Insurance.....	1,751	1,667	1,607	5.0	3.8	2.2	8.24
Public utilities.....	1,739	1,445	1,347	20.3	7.3	2.2	8.19
Other.....	1,570	1,466	1,388	7.0	5.6	2.0	7.39
Licenses.....	6,283	6,055	5,753	3.8	5.3	7.8	29.58
Motor vehicles.....	3,653	3,477	3,386	5.1	2.7	4.6	17.20
Motor vehicle operators.....	284	278	250	1.9	11.2	0.4	1.34
Corporations in general.....	1,041	1,054	970	-1.2	8.6	1.3	4.90
Alcoholic beverages.....	148	142	140	4.7	1.0	0.2	0.70
Other.....	1,156	1,105	1,006	4.6	9.8	1.4	5.44
Individual income.....	18,819	17,078	15,587	10.2	9.6	23.5	88.60
Corporation net income.....	6,642	6,015	5,425	10.4	10.9	8.3	31.27
Property.....	1,451	1,301	1,312	11.5	-0.8	1.8	6.83
Death and gift.....	1,418	1,425	1,431	-0.5	-0.4	1.8	6.68
Severance.....	1,741	1,255	850	38.7	47.6	2.2	8.20
Other.....	448	521	588	-14.0	-11.3	0.6	2.11

Note: Because of rounding, detail may not add to totals. Per capita and percent figures are computed on the basis of amounts rounded to the nearest thousand. Provisional population figures as of July 1, 1975 were used to calculate per capita amounts (see table 7).

Table 2. Summary of State Tax Revenue: 1973 to 1975

State	Amounts (millions of dollars)			Percent increase or decrease (-)		Per capita, 1975 (dollars)
	1975 (preliminary)	1974	1973	1974 to 1975	1973 to 1974	
All States.....	80,141	74,207	68,069	8.0	9.0	377.30
Alabama.....	1,111	1,017	931	9.2	9.3	307.50
Alaska.....	203	124	109	63.9	13.9	578.01
Arizona.....	938	743	682	26.3	9.0	421.94
Arkansas.....	653	605	523	7.8	15.8	308.43
California.....	9,565	7,972	7,324	20.0		451.48
Colorado.....		798	667			
		1,093	1,143			

Table 3. State Tax Revenue, by Type of Tax: 1975

(Thousands of dollars)

State	Total	Sales and gross receipts (table 4)	Licenses (table 5)	Individual income	Corporation net income	Property	Death and gift	Severance	Document and stock transfer	Other ¹
Number of States using tax.....	50	50	50	44	46	45	49	30	29	16
All States	80,141,314	43,339,098	6,282,504	18,819,472	6,642,049	1,450,933	1,417,965	1,741,112	415,175	33,006
Alabama.....	1,111,317	734,597	81,620	189,964	58,158	28,593	3,952	10,948	3,485	(X)
Alaska.....	203,459	33,752	26,576	47,658	17,344	6,566	68	29,347	(X)	2,148
Arizona.....	938,399	579,665	50,773	157,537	49,553	97,154	3,713	(X)	(X)	(X)
Arkansas.....	652,646	403,769	54,135	126,192	54,469	1,625	1,621	7,264	1,335	2,236
California.....	9,564,630	4,830,845	454,060	2,456,573	1,252,633	327,747	239,636	3,136	(X)	(X)
Colorado.....			61,588	280,498	58,115	1,697	18,555			471
			73,178	13,578	140,365	(X)				
			137,598	17,543	1,000					
				743,732	180,256					

Table 4. Sales and Gross Receipts Tax Revenue: 1975

(Thousands of dollars)

State	Total	General sales or gross receipts	Selective sales and gross receipts							
			Total	Motor fuels	Alcoholic beverages	Tobacco products	Insurance	Public utilities	Parimutuels	Amusements
Number of States using tax.....	50	45	50	50	50	50	50	39	29	28
All States	43,339,098	24,740,056	18,559,042	8,255,582	1,957,686	3,285,851	1,750,843	1,739,489	676,426	94,848
Alabama.....	734,597	354,751	379,846	148,571	62,579	43,964	35,134	70,686	(X)	69
Alaska.....	33,752	(X)	33,752	14,015	6,597	4,033	4,420	687	(X)	(X)
Arizona.....	579,665	397,374	182,291	101,624	15,924	34,172	15,627	8,335	6,609	(X)
Arkansas.....	403,769	211,274	192,495	108,581	16,535	41,727	14,617	(X)	11,035	(X)
California.....	4,830,845	2,456,573	1,450,193	743,732	120,709	253,076	205,053	2,373	86,429	275
Colorado.....			643	91,303	15,706	31,402	21,019			2
				138,471	24,244	70,614				
				4,498	11,600					

Table 5. License Tax Revenue: 1975

(Thousands of dollars)

State	Total	Motor vehicles	Motor vehicle operators	Corporations in general	Public utilities	Alcoholic beverages	Amusements	Occupations and businesses, n.e.c.	Hunting and fishing	Other ¹
Number of States using tax.....	50	50	49	49	31	49	30	50	50	41
All States	6,282,504	3,652,862	283,649	1,041,490	75,351	149,393	32,974	712,999	296,010	34,776
Alabama.....	81,620	31,428	4,121	28,962	474	2,483	X	9,367	4,785	X)
Alaska.....	26,576	9,494	440	595	X	844	78	11,946	3,135	X)
Arizona.....	50,773	33,465	4,113	1,268	X	1,398	X)	6,262	4,100	167
Arkansas.....	54,135	36,433	4,155	2,022	1,430	680	118	3,990	5,143	164
California.....	454,062	249,439	14,820	2,727	10,160	15,335	69	55,797	22,745	1,968
Colorado.....				1,897	133	1,663	73			530
				1,024	X)	4,766				
					1,657					

Table 6. Percent Distribution of Tax Revenue for Selected Taxes, by State: 1975

State	Total	Sales and gross receipts				License taxes		Individual income	Corporation net income	Other
		Total	General sales	Selective sales		Total	Motor vehicle licenses			
				Total	Motor fuels					
All States.....	100.0	54.1	30.9	23.2	10.3	7.8	4.6	23.5	8.3	6.3
Alabama.....	100.0	66.1	31.9	34.2	13.4	7.3	2.8	17.1	5.2	4.2
Alaska.....	100.0	16.6	(X)	16.6	8.9	13.1	4.7	43.1	8.5	18.7
Arizona.....	100.0				10.8	5.4	3.6	16.8	5.3	
Arkansas.....					X	8.3	5.6	19.3		
California.....						4.7	3.5			

Table 7. Fiscal Year, Population, and Personal Income

State	Date of close of fiscal year in 1975	Total population (excluding armed forces overseas)		Personal income calendar year 1974 ²		State government portion of State-local totals (percent)	
		July 1, 1975 (provisional) ¹	July 1, 1974 ¹	Amount (millions of dollars)	Per capita	Tax revenue in fiscal 1973-74 ³	Payrolls for October 1974 ⁴
All States ⁵	---	212,405,000	210,661,000	1,146,529	5,424	56.8	27.3
Alabama.....	September 30..	3,614,000	3,575,000	15,076	4,215	74.2	37.4
Alaska.....	June 30.....	352,000	341,000	2,980	7,062	60.3	51.3
Arizona.....	June 30.....	2,224,000	2,160,000	11,039	5,127	59.3	29.4
Arkansas.....	June 30.....	2,116,000	2,068,000	8,660	4,200	76.5	40.0
California.....	June 30.....	21,185,000	20,876,000	126,118	6,032	50.0	21.4
Colorado.....			2,515,000	13,765			4.4
			2,000	19,934			

Table 8. State Excises on General Sales, Gasoline, and Cigarettes: Beginning and End of Fiscal Year 1975, and September 1, 1975

State	State general sales and gross receipts taxes				State cigarette taxes				State motor fuel sales taxes			
	Percentage rate			Last effective date of change	Rate (cents per package)			Last effective date of change	Rate (cents per gallon of gasoline)			Last effective date of change
	Beginning of fiscal year	End of fiscal year	Sept. 1, 1975		Beginning of fiscal year	End of fiscal year	Sept. 1, 1975		Beginning of fiscal year	End of fiscal year	Sept. 1, 1975	
Alabama.....	¹ / ₄	¹ / ₄	¹ / ₄	7-1-64	12	12	12	10-1-69	7	7	7	3-1-55
Alaska.....	(X)	(X)	(X)	(X)	8	8	8	7-1-61	8	8	8	7-1-61
Arizona.....	¹ / ₄	¹ / ₄	¹ / ₄	7-1-74	13	13	13	7-1-74	7	8	8	9-1-74
Arkansas.....	¹ / ₄	¹ / ₄	¹ / ₄	7-1-57	17.75	17.75	17.75	3-22-71	8.5	8.5	8.5	7-1-73
California.....	¹ / ₄ , 75	¹ / ₄ , 75	¹ / ₄ , 75	3-31-74	10	10	10	9-1-67	7	7	7	9-1-69
Colorado.....	¹ / ₃	¹ / ₃	¹ / ₃	6-1-65	10	10	10	7-1-73	7	7	7	6-1-69
Connecticut.....	6	7	7	4-1-75	21	21	21	9-1-71	10	10	10	9-1-71
Delaware.....	(X)	(X)	(X)	(X)	14	14	14	8-1-71	9	9	9	8-1-73
Florida.....	4	4	4	4-1-68	17	17	17	7-1-71	8	8	8	7-1-71
Georgia.....	¹ / ₃	¹ / ₃	¹ / ₃	2-20-51	12	12	12	4-1-71	7.5	7.5	7.5	6-1-71
Hawaii.....	4	4	4	7-1-65	(² / ₁)	(² / ₁)	(² / ₁)	7-1-65	5	³ / ₈ , 5	³ / ₈ , 5	5-1-75
Idaho.....	3	3	3	7-1-65	9.1	9.1	9.1	7-1-72	8.5	8.5	8.5	4-1-72
Illinois.....	¹ / ₄	¹ / ₄	¹ / ₄	10-1-69	12	12	12	8-1-69	7.5	7.5	7.5	8-1-69
Indiana.....	4	4	4	5-1-73	6	6	6	5-1-65	8	8	8	4-1-69
Iowa.....	4	4	4	10-1-67	13	13	13	3-13-71	7	7	7	7-1-65
Kansas.....					11	11	11	7-1-70				-69
					3	3	3	7-1-7				

Table 9. State Individual Income Taxes as of January 1, 1975

State	Taxable income rates (range in percent)	Taxable income brackets		Personal exemptions			Size of standard deductions			Federal income tax deductible
		Lowest: amount under--	Highest: amount over--	Single	Married-- joint return	Dependents	Percent	Single	Married-- joint return	
Alabama.....	1.5-5.0	\$1,000	\$5,000	\$1,500	\$3,000	\$300	10	\$1,000	\$1,000	Yes
Alaska.....	3.0-14.5	2,000	200,000	750	1,500	750	16	2,300	2,600	No
Arizona.....	2.0-8.0	1,000	6,000	¹ / ₂ 1,000	¹ / ₂ 2,000	600	10	500	1,000	Yes
Arkansas.....	1.0-7.0	3,000	25,000	² / ₃ 17.50	² / ₃ 35	² / ₃ 6	10	1,000	1,000	No
California.....	1.0-11.0	2,000	15,000	² / ₃ 25	² / ₃ 50	² / ₃ 8	(X)	1,000	2,000	No
Colorado.....	3.0-8.0	1,000	10,000	² / ₃ 50	² / ₃ 1,500	² / ₃ 750	10	1,000	1,000	Yes
Connecticut.....	⁴ / ₇ , 0	Flat	rate	² / ₃ 100	² / ₃ 200	(X)	(X)	(X)	(X)	No
Delaware.....	1.6-19.8	1,000	100,000	600	1,200	600	10	1,000	1,000	³ / ₅ Yes
Georgia.....	1.0-6.0	750	7,000	² / ₃ 1,500	² / ₃ 3,000	² / ₃ 700	15	2,000	2,000	No
Hawaii.....	2.25-11.0	500	30,000	² / ₃ 750	² / ₃ 1,500	² / ₃ 750	10	1,000	1,000	No
Idaho.....	2.0-7.5	1,000	5,000	² / ₃ 750	² / ₃ 1,500	² / ₃ 750	16	2,300	2,600	No
Illinois.....	2.5	¹ / ₃ , 1,000		1,000	2,000	1,000	(X)	(X)	(X)	No
Indiana.....	0.0-2.0			1,000	2,000	500	(X)	(X)	(X)	No
Iowa.....				² / ₃ 30	² / ₃ 30	² / ₃ 30	10			Yes
					1,200	600	16			

Table 10. State Tax Collections in Detail, for States: 1975 and 1974

(Thousands of dollars)

Tax source	1975 prelim.	1974	Tax source	1975 prelim.	1974
ALABAMA			ALABAMA--Continued		
(1975 data include some amounts derived from quarterly returns for the 12-month period ended September 30, 1975)			SEVERANCE.....	10,948	8,627
SALES AND GROSS RECEIPTS.....	734,597	677,788	Production privilege.....	5,393	3,632
General sales or gross receipts.....	354,751	321,199	Oil and gas.....	2,697	1,794
Sales.....	317,155	289,152	Coal tonnage.....	1,507	1,771
Use.....	37,396	32,047	Forestry products.....	1,350	1,426
Selective sales and gross receipts.....	379,846	356,589	Iron ore tonnage.....	1	4
Motor fuels.....	148,571	146,877	DOCUMENTARY AND STOCK TRANSFER.....	3,485	4,048
Refunds.....	-1,126	-1,162	Mortgages.....	2,528	3,158
Gasoline.....	131,263	128,920	Deeds.....	705	642
Motor fuels.....	17,930	18,631	Securities.....	242	248
Aviation gas.....	504	488			
Alcoholic beverages.....	62,579	57,076	ALASKA		
Beer.....	27,943	25,447	SALES AND GROSS RECEIPTS.....	33,752	27,237
Liquor and wines (State stores).....	34,636	31,629	Selective sales and gross receipts.....	33,752	27,237
Tobacco products.....	45,964	44,666	Motor fuels.....	18,015	13,743
Insurance.....	35,434	32,738	Refunds.....	-4,207	-1,194
Public utilities.....	70,656	69,783	Gross collections.....	22,222	15,237
Utility privilege.....	47,397	40,001	Alcoholic beverages.....	6,597	5,691
Gross revenue tax.....	12,786	11,094	Tobacco products.....	4,033	3,229
Telephone companies.....	7,427	6,180	Insurance.....	4,420	3,765
Hydroelectric companies.....	1,491	1,837	Public utilities.....	687	609
Railroad companies.....	690	620			
Other.....	895	753	LICENSE.....	26,576	20,195
Amusements--playing cards.....	69	75	Motor vehicles.....	9,498	6,700
Other.....	16,543	14,372	Registrations.....	8,563	6,993
Rental tax.....	7,867	6,902	Motor freight carrier.....	547	297
Contractors.....	5,150	4,266	Certificate of title and lien fees.....	382	328
Lodgings.....	2,912	2,325	Dealer registration.....	6	5
Lubricating oil.....	614	679	Motor vehicle operators.....	440	360
			Corporations in general.....	595	567
LICENSE.....	81,620	77,191	Alcoholic beverages.....	844	796
Motor vehicles.....	31,428	30,849	Amusements.....	78	80
Vehicle licenses.....	31,908	30,116	Occupations and businesses, not else- where classified.....	11,986	8,513
Replacement tags.....	74	77	Business licenses (nominal rate).....	11,173	7,339
Motor carriers mileage.....	346	332	Professions regulatory licenses.....	1	390
Motor vehicle operators.....	1,121	3,960	Insurance licenses.....	266	216
Corporations in general.....	28,962	26,156	Other.....	534	118
Franchise.....	27,963	25,192	Hunting and fishing.....	3,135	3,179
Formalities.....	843	803	Sport.....	2,325	2,752
Foreign corporation entrance.....	154	161	Commercial.....	810	905
Public utilities--transportation companies.....	474	414	INDIVIDUAL INCOME.....	87,658	49,219
Alcoholic beverages.....	2,483	2,146	CORPORATION NET INCOME.....	17,344	8,241
Occupations and businesses, not else- where classified.....	9,367	8,929	DEATH AND GIFT--inheritance and estate..	68	112
Kerosene and gasoline inspections.....	3,236	3,724	SEVERANCE.....	29,347	17,515
Privilege to operate.....	2,145	2,110	Oil and gas production tax.....	26,542	14,760
Shipping point inspections.....	1,978	1,551	Fish--severance, storage, etc.....	2,728	2,752
Oil companies.....	1,038	613	Oil and gas conservation tax.....	77	3
Fertilizer and feed stamps.....	491	154	PROPERTY (special --oil and gas properties.....	6,566	-
Chain stores.....	270	264	OTHER--poll tax.....	2,113	1,612
Other.....	209	213			
Hunting and fishing.....	1,783	4,437	ARIZONA		
INDIVIDUAL INCOME.....	189,964	169,801	SALES AND GROSS RECEIPTS.....	379,663	366,695
CORPORATION NET INCOME.....	58,138	47,255	General sales or gross receipts.....		958
Corporations--general.....	52,613	42,283	Use.....		
Financial institutions excise.....	5,515	4,972	Education excise.....		
PROPERTY.....	28,593	26,447			
General.....	27,925	25,884			
Special--franchise.....	64	563			
DEATH.....		210			

Finances of Employee-Retirement Systems of State and Local Governments in 1973-74

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**Table 1. National Totals of Employee-Retirement System Finances:
1973-74 and 1972-73**

(Millions of dollars)

Item	1973-74					1972-73				
	All systems	State-administered systems	Locally administered systems			All systems	State-administered systems	Locally administered systems		
			Total	Municipal	Other			Total	Municipal	Other
RECEIPTS	16 527	12 199	4 328	3 269	1 059	14 878	11 148	3 730	2 793	938
EMPLOYEE CONTRIBUTIONS	4 207	3 315	892	589	303	4 166	3 334	832	562	270
GOVERNMENT CONTRIBUTIONS	7 821	5 474	2 347	1 865	482	6 649	4 715	1 934	1 510	424
FROM STATES	3 384	3 281	103	28	75	2 993	2 884	109	28	81
FROM LOCAL GOVERNMENTS	4 437	2 193	2 244	1 837	407	3 656	1 831	1 825	1 482	343
EARNINGS ON INVESTMENTS	4 500	3 410	1 090	816	274	4 064	3 099	965	721	244
BENEFITS AND WITHDRAWAL PAYMENTS	6 639	4 591	2 047	1 644	403	5 812	3 930	1 882	1 534	348
BENEFITS	5 682	3 868	1 814	1 472	342	4 948	3 279	1 668	1 372	297
WITHDRAWALS	956	723	233	172	61	864	651	213	162	52
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR, TOTAL	87 488	66 157	21 330	15 985	5 345	78 417	58 499	19 919	15 473	4 447
CASH AND DEPOSITS	1 488	714	774	36	138	1 092	561	531	418	113
GOVERNMENTAL SECURITIES	6 770	4 032	2 738	1 74	1 064	4 985	2 499	2 486	1 511	975
FEDERAL	5 327	3 702	1 625	1 230	394	3 459	2 164	1 295	987	308
UNITED STATES TREASURY	1 890	993	897	617	280					
FEDERAL AGENCY	3 436	2 708	728	614	114					
STATE AND LOCAL	1 444	330	1 114	444	670	1 526	336	1 191	524	667
NONGOVERNMENTAL SECURITIES	79 229	61 411	17 818	13 674	4 144	72 340	55 438	16 902	13 542	3 359
CORPORATE BONDS	47 363	37 007	10 356	8 342	2 014	43 333	33 895	9 438	7 654	1 784
CORPORATE STOCKS	19 560	14 679	4 881	3 701	1 180	17 063	12 059	5 004	4 029	975
MORTGAGES	6 621	5 782	839	443	396	6 817	5 960	857	467	390
OTHER SECURITIES	4 751	3 425	1 326	1 062	264	5 128	3 526	1 602	1 392	210
OTHER INVESTMENTS	933	518	415	125	290					

Note: Because of rounding, detail may not add to totals.

Table 2. Finances of Employee-Retirement Systems, by States: 1973-74
(Thousands of dollars)

Table 3. Finances of Selected Individual Employee-Retirement Systems: 1973-74

(Dollar amounts in thousands)

State and system	Binding date of fiscal year	Receipts			Benefits and withdrawal payments			Cash and deposits	Governmental securities			Non-governmental securities		
		Total	Employee contributions	Government contributions	Earnings on investments	Total	Benefits		Withdrawals	Federal securities			State and local	
										From State	From government			United States Treasury	Federal agency
ALABAMA														
STATE-ADMINISTERED SYSTEMS:														
GENERAL, STATE PLUS LOCAL NONSCHOOL	9/30	49 846	12 544	15 807	12 071	14 436	11 759	2 679	217 513	970 42 680	4 203 38 477	-	173 503	
TEACHERS	9/30	108 441	21 819	58 949	27 675	42 321	38 552	3 769	501 329	490 133 204	-	133 204	367 635	
CITY-ADMINISTERED SYSTEMS:														
BIRMINGHAM--GENERAL	6/30	6 484	1 316	-	1 862	1 142	872	270	40 233	20 22 249	22 249	-	525	
MOBILE--GENERAL	6/30	948	157	-	261	316	309	14	2 325	2 459	2 459	-	350	
MOBILE--POLICE AND FIREMEN	9/30	872	283	-	554	402	389	13	3 080	4 177	1 770	-	3 076	
MONTGOMERY--GENERAL	12/31	2 569	686	-	1 229	862	719	143	14 646	929 99	99	-	13 618	
OTHER LOCALLY ADMINISTERED SYSTEMS:														
JEFFERSON COUNTY--GENERAL	9/30	3 691	1 298	-	1 444	661	310	351	16 055	736 804	454 350	-	14 513	
ALASKA														
STATE-ADMINISTERED SYSTEMS:														
GENERAL, STATE PLUS LOCAL	6/30	18 781	7 674	6 077	1 667	4 046	1 715	2 334	89 397	1 597 21 580	1 000 10 580	-	63 185	
TEACHERS	6/30	21 136	8 709	9 250	3 441	3 736	3 643	1 420	89 573	4 108 20 864	1 000 19 864	-	62 036	
CITY-ADMINISTERED SYSTEMS:														
ANCHORAGE--GENERAL	12/31	1 813	508	-	1 185	393	287	106	8 189	259	-	-	7 930	
ARIZONA														
STATE-ADMINISTERED SYSTEMS:														
GENERAL, STATE PLUS LOCAL	6/30	112 985	36 217	15 312	28 437	30 419	21 184	11 077	653 152	- 99 328	28 345 70 983	1 159	552 665	
CITY-ADMINISTERED SYSTEMS:														
PHOENIX--GENERAL	6/30	6 919	1 869	-	2 752	1 230	995	325	41 548	2 550 14 841	1 292 13 549	-	24 157	
TUCSON--GENERAL	6/30	2 271	637	-	932	460	400	60	11 252	575 2 641	129 2 512	-	8 008	
OTHER LOCALLY ADMINISTERED SYSTEMS:														
SALT RIVER PROJECT AGRICULTURAL IMPROVEMENT AND POWER DISTRICT	12/31	2 706	-	-	2 706	-	1 562	612	950	1 942 180	-	180	16 070	
ARKANSAS														
STATE-ADMINISTERED SYSTEMS:														
STATE PLUS LOCAL NONSCHOOL	6/30	25 043	-	-	6 324	6 326	3 154	3 172	110 478	6 614 8 052	-	-	16 070	
TEACHERS	6/30	"	"	"	"	"	"	"	192 248	3 216 8 071	-	-	25 401	

Table 4. Membership and Benefit Operations of Selected Individual Employee-Retirement Systems, Last Month of Fiscal Year: 1973-74

State and system	Members- ship, last month of the fiscal year	Members covered by OSMHI	Beneficiaries receiving periodic benefit payments				Benefit operations, last month of the fiscal year				Lump-sum survivors benefit payments the month (dollars)	
			Periodic benefit payments for the month (dollars)				Total	To persons retired on age or length of disability account of service	To persons retired on length of disability account of service	To survivors of deceased former members		
			Total	Persons retired on age or length of disability account of service	Persons retired on age or length of disability account of service	Survivors of deceased former members (number of payees)						
ALABAMA												
STATE-ADMINISTERED SYSTEMS:												
GENERAL, STATE PLUS LOCAL	44 419	44 419	5 105	4 406	282	417	1 006 340	868 471	55 651	82 218	45 609	
TEACHERS	69 732	69 732	11 723	10 117	648	958	3 359 409	2 899 601	185 803	274 505	47 110	
CITY-ADMINISTERED SYSTEMS:												
BIRMINGHAM--GENERAL	3 012	1 705	368	203	97	68	90 907	60 354	24 067	6 486	4 685	
POLICEMEN AND FIREMEN	1 307	-	137	71	15	51	36 140	28 670	512	6 958	-	
MOBILE--GENERAL	600	600	180	155	25	28	15 607	9 483	6 124	(NA)	-	
MOBILE--POLICEMEN AND FIREMEN	820	-	144	73	43	28	43	55 238	7 903	746	-	
MONTGOMERY--GENERAL	1 736	1 015	262	210	43	9	63 977	55 238	7 903	746	-	
OTHER LOCALLY ADMINISTERED SYSTEMS:												
JEFFERSON COUNTY--GENERAL	2 265	-	148	140	6	2	25 043	23 285	1 200	558	87	
ALASKA												
STATE-ADMINISTERED SYSTEMS:												
GENERAL, STATE PLUS LOCAL	19 500	14 000	609	561	28	20	120 145	107 715	8 456	3 974	16 816	
TEACHERS	11 307	744	472	435	26	11	352 263	270 922	21 431	29 910	24 282	
CITY-ADMINISTERED SYSTEMS:												
ANCHORAGE--GENERAL	560	555	51	48	1	2	25 594	24 048	960	586	4 667	
ARIZONA												
STATE-ADMINISTERED SYSTEMS:												
GENERAL, STATE PLUS LOCAL	85 600	80 200	8 402	8 218	184	-	967 937	957 780	10 157	-	165 015	
CITY-ADMINISTERED SYSTEMS:												
PHOENIX--GENERAL	4 682	4 660	522	378	19	125	93 499	75 920	2 468	15 111	-	
TUCSON--GENERAL	1 620	1 600	202	147	30	25	28 963	19 634	5 722	-	-	
OTHER LOCALLY ADMINISTERED SYSTEMS:												
YAVAPAI COUNTY--CULTURAL IMPROVE- MENT PROJECT						9	54 644					

PUBLIC EMPLOYMENT IN 1974

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Table 1. Public Employment and Payrolls, by Level of Government and by Function:
October 1974 and 1973

Function	October 1974			October 1973			Percent increase or decrease (-), 1973 to 1974		
	All govern- ments	Federal Govern- ment (civilian) ¹	State and local govern- ments	All govern- ments	Federal Govern- ment (civilian) ¹	State and local govern- ments	All govern- ments	Federal Govern- ment (civilian) ¹	State and local govern- ments
EMPLOYEES (THOUSANDS)									
FULL-TIME AND PART-TIME	14 668	2 874	11 794	14 139	2 786	11 353	3.7	3.2	3.9
NATIONAL DEFENSE AND INTERNA- TIONAL RELATIONS	1 067	1 067	-	1 053	1 053	-	1.4	1.4	-
POSTAL SERVICE	699	699	-	692	692	-	1.0	1.0	-
SPACE RESEARCH AND TECHNOLOGY . .	26	26	-	27	27	-	-3.5	-3.5	-
EDUCATION	6 228	25	6 202	5 922	21	5 901	5.2	22.8	5.1
HIGHWAYS	602	5	596	604	5	599	-3.4	4.4	-3.8
HEALTH AND HOSPITALS	1 419	236	1 183	1 375	221	1 154	3.2	6.8	2.5
POLICE PROTECTION	652	54	597	616	35	581	5.7	54.8	2.8
NATURAL RESOURCES	438	241	197	413	225	188	6.4	7.5	5.0
FINANCIAL ADMINISTRATION	376	102	274	381	112	269	-1.2	-8.7	1.9
GENERAL CONTROL	479	41	438	459	47	412	4.5	-11.5	6.3
ALL OTHER	2 683	377	2 306	2 599	350	2 249	3.2	7.6	2.6
OCTOBER PAYROLLS (MILLIONS OF DOLLARS)									
TOTAL	12 126.6	3 294.3	8 832.3	11 026.9	3 012.0	8 014.9	10.0	9.4	10.2
NATIONAL DEFENSE AND INTERNA- TIONAL RELATIONS	1 185.3	1 185.3	-	1 117.3	1 117.3	-	6.1	6.1	-
POSTAL SERVICE	785.6	785.6	-	720.4	720.4	-	9.0	9.0	-
SPACE RESEARCH AND TECHNOLOGY . .	50.8	50.8	-	47.5	47.5	-	6.8	6.8	-
EDUCATION	4 648.1	27.9	4 620.3	4 204.7	19.9	4 184.8	10.5	40.1	10.4
HIGHWAYS	458.1	7.5	450.5	439.1	7.0	432.1	4.3	7.5	4.3
HEALTH AND HOSPITALS	1 085.4	252.9	832.5	977.6	219.7	757.9	11.0	15.1	9.8
POLICE PROTECTION	606.6	75.7	530.9	527.4	47.9	479.5	15.0	58.0	10.7
NATURAL RESOURCES	430.5	287.6	142.9	369.7	241.2	128.5	16.4	19.2	11.2
FINANCIAL ADMINISTRATION	318.7	121.1	197.7	308.2	132.1	176.1	3.4	-8.4	12.3
GENERAL CONTROL	328.3	46.7	281.6	316.5	55.5	261.0	3.7	-15.9	7.9
ALL OTHER	2 229.1	453.2	1 775.9	1 998.4	403.4	1 595.0	11.5	12.3	11.3

Note: Statistics for local governments are subject to sampling variation; see text. Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

²Revised.

¹Comprise all Federal civilian employees, including those outside the United States. On a full-time equivalent basis, Federal employees totaled 2,742,654 in October 1974, or about 2.8 percent more than the 2,668,291 figure for October 1973. Federal figures on this basis are not available by function or by State.

Table 2. Employment and Payrolls of State and Local Governments, by Type of Government: 1952 to 1974

Item	State and local governments			State governments	Local governments					
	Total	Education	Other functions		Total	Counties	Municipalities	Townships	School districts	Special districts
EMPLOYEES (THOUSANDS)										
ALL EMPLOYEES (OCTOBER 1974)	11 794	6 202	5 592	3 155	8 639	1 490	2 491	379	3 906	374
FULL-TIME	9 203	4 461	4 742	2 470	6 733	1 270	2 021	205	2 944	293
PART-TIME	2 591	1 741	850	685	1 906	219	471	174	962	80
FULL-TIME EQUIVALENT	9 881	4 931	4 950	2 653	7 228	1 343	2 127	233	3 212	312
FULL-TIME EQUIVALENT:										
1973 (OCTOBER)	9 578	4 751	4 827	2 547	7 031	1 318	2 109	232	3 074	298
1972 (OCTOBER)	9 237	4 585	4 651	2 487	6 750	1 242	2 029	215	2 981	283
1971 (OCTOBER)	8 806	4 403	4 403	2 384	6 422	1 153	1 960	200	2 865	244
1970 (OCTOBER)	8 528	4 258	4 271	2 302	6 226	1 098	1 922	192	2 786	228
1969 (OCTOBER)	8 160	4 063	4 097	2 179	5 981	1 053	1 858	191	2 656	221
1968 (OCTOBER)	7 879	3 898	3 982	2 085	5 795	1 034	1 813	185	2 555	207
1967 (OCTOBER)	7 495	3 658	3 797	1 946	5 509	973	1 715	175	2 449	196
1966 (OCTOBER)	7 263	3 543	3 720	1 864	5 399	948	1 701	166	2 369	200
1965 (OCTOBER)	6 937	3 337	3 600	1 751	5 186	893	1 638	177	2 287	191
1964 (OCTOBER)	6 586	3 132	3 454	1 639	4 947	859	1 584	165	2 164	176
1963 (OCTOBER)	6 282	2 948	3 334	1 558	4 724	804	1 549	154	2 056	161
1962 (OCTOBER)	5 958	2 730	3 228	1 478	4 480	784	1 466	145	1 901	165
1961 (OCTOBER)	5 845	2 652	3 193	1 435	4 410	760	1 491	149	1 836	152
1960 (OCTOBER)	5 570	2 525	3 045	1 353	4 217	728	1 447	(NA)	1 729	(NA)
1959 (OCTOBER)	5 342	2 396	2 946	1 302	4 039	703	1 406	(NA)	1 635	(NA)
1958 (OCTOBER)	5 171	2 270	2 901	1 259	3 912	678	1 372	(NA)	1 572	(NA)
1957 (APRIL)	4 793	2 093	2 700	1 154	3 638	647	1 297	122	1 452	120
1956 (OCTOBER)	4 687	2 032	2 655	1 136	3 551	632	1 292	110	1 415	103
1955 (OCTOBER)	4 487	1 935	2 552	1 081	3 406	604	1 252	109	1 341	100
1954 (OCTOBER)	4 309	1 826	2 483	1 024	3 284	587	1 234	102	1 264	97
1953 (OCTOBER)	4 126	1 737	2 389	966	3 160	561	1 200	101	1 197	98
1952 (OCTOBER)	4 012	1 678	2 334	958	3 054	538	1 175	99	1 146	97
MONTHLY PAYROLL (MILLIONS OF DOLLARS)										
1974 (OCTOBER), TOTAL FOR FULL-TIME EMPLOYEES	8 832.3	4 620.3	4 212.0	2 409.5	6 422.8	1 057.2	1 985.3	199.8	2 922.5	258.0
FOR PART-TIME EMPLOYEES	8 281.0	4 231.7	4 049.3	2 239.2	6 041.9	1 006.4	1 892.4	179.9	2 717.7	245.5
TOTAL PAYROLL:	551.2	388.5	162.7	170.4	380.9	50.8	92.9	19.9	204.8	12.4
1973 (OCTOBER)	8 014.9	4 184.8	3 830.1	2 158.2	5 856.8	951.7	1 855.3	192.4	2 622.9	234.4
1972 (OCTOBER)	7 240.0	3 814.3	3 425.8	1 936.6	5 303.4	857.4	1 654.0	166.4	2 427.9	197.8
1971 (OCTOBER)	6 382.2	3 382.4	2 999.7	1 741.7	4 640.5	722.4	1 481.8	137.8	2 146.1	152.3
1970 (OCTOBER)	5 906.4	3 169.7	2 736.7	1 612.2	4 294.2	639.5	1 360.7	122.3	2 031.7	140.0
1969 (OCTOBER)	5 252.3	2 830.6	2 421.7	1 430.5	3 821.7	571.6	1 195.6	114.4	1 816.3	123.9
1968 (OCTOBER)	4 751.9	2 544.8	2 207.1	1 256.6	3 495.2	531.8	1 097.1	107.2	1 644.0	115.2
1967 (OCTOBER)	4 213.2	2 244.0	1 969.2	1 105.5	3 107.7	465.4	971.5	96.2	1 475.0	99.6
1966 (OCTOBER)	3 798.2	2 020.3	1 777.9	975.2	2 823.0	414.4	891.7	87.1	1 332.9	96.9
1965 (OCTOBER)	3 400.3	1 777.7	1 622.5	849.2	2 551.1	377.3	818.2	80.5	1 188.6	86.5
1964 (OCTOBER)	3 097.2	1 607.9	1 489.3	761.1	2 336.1	345.5	760.5	71.7	1 079.9	78.6
1963 (OCTOBER)	2 840.3	1 463.8	1 376.6	696.4	2 143.9	311.2	707.9	64.9	992.3	67.6
1962 (OCTOBER)	2 619.3	1 325.1	1 294.2	634.6	1 984.7	295.4	662.3	59.8	899.3	67.8
1961 (OCTOBER)	2 419.9	1 204.6	1 215.3	586.2	1 833.7	272.2	630.4	59.9	811.6	60.2
1960 (OCTOBER)	2 215.0	1 095.0	1 120.0	524.1	1 690.9	249.4	583.4	(NA)	735.4	(NA)
1959 (OCTOBER)	2 041.7	999.3	1 042.4	485.4	1 556.3	229.1	547.9	(NA)	669.5	(NA)
1958 (OCTOBER)	1 885.8	905.7	980.1	466.5	1 419.3	212.8	511.2	(NA)	618.2	(NA)
1957 (APRIL)	1 614.5	757.8	856.8	372.5	1 242.0	184.3	461.0	36.7	520.1	39.9
1956 (OCTOBER)	1 565.7	734.3	831.4	366.5	1 199.2	176.4	450.0	33.5	503.7	35.5
1955 (OCTOBER)	1 418.8	661.7	757.1	325.9	1 092.9	161.8	413.8	30.8	453.3	33.2
1954 (OCTOBER)	1 318.3	600.0	718.2	300.7	1 017.5	151.7	396.2	28.5	409.9	31.2
1953 (OCTOBER)	1 220.5	552.0	668.5	278.5	941.9	140.6	367.6	26.3	376.0	31.4
1952 (OCTOBER)	1 123.7	502.9	620.8	260.3	863.4	123.9	345.0	24.5	358.9	31.1

Note: Statistics for local governments, except for 1972, 1967, 1962, and 1957, are subject to sampling variation; see text. Because of rounding, detail may not add to totals.

NA Not available.

^aRevised.

**Table 3. Employment of State and Local Governments, by Function:
October 1974**

Function	All employees (full-time and part-time, in thousands)			Full-time employees (thousands)			Full-time equivalent employment (thousands)		
	Total	State government	Local govern- ments	Total	State government	Local govern- ments	Total	State government	Local govern- ments
ALL FUNCTIONS.	11 794	3 155	8 639	9 203	2 470	6 733	9 881	2 653	7 228
EDUCATION.	6 202	1 357	4 845	4 461	795	3 666	4 931	929	4 002
LOCAL SCHOOLS.	4 461	17	4 544	3 531	14	3 517	3 838	14	3 824
INSTRUCTIONAL PERSONNEL.	2 918	12	2 906	2 601	10	2 591	2 671	11	2 660
OTHER.	1 644	6	1 638	928	3	925	1 169	4	1 165
INSTITUTIONS OF HIGHER EDUCATION	1 547	1 246	301	847	694	149	1 005	827	178
INSTRUCTIONAL PERSONNEL.	445	395	150	334	261	73	387	298	89
OTHER.	1 003	852	151	513	437	76	618	529	89
OTHER EDUCATION.	94	94	-	84	84	-	87	87	-
FUNCTIONS OTHER THAN EDUCATION	5 592	1 798	3 794	4 742	1 674	3 067	4 950	1 725	3 226
HIGHWAYS	596	280	316	550	274	276	561	277	284
PUBLIC WELFARE	327	144	183	309	140	169	316	142	174
HOSPITALS.	991	489	502	888	456	432	935	472	463
HEALTH	192	84	108	172	80	92	180	81	98
POLICE PROTECTION.	597	69	528	516	68	448	532	69	463
LOCAL FIRE PROTECTION.	290	-	290	205	-	205	211	-	211
SEWERAGE	84	-	86	76	-	76	78	-	78
SANITATION OTHER THAN SEWERAGE	130	-	130	121	-	121	124	-	124
LOCAL PARKS AND RECREATION	199	-	199	120	-	120	136	-	136
NATURAL RESOURCES.	197	161	36	155	130	25	169	141	28
HOUSING AND URBAN RENEWAL.	76	-	76	70	-	70	72	-	72
AIRPORTS	18	-	18	17	-	17	17	-	17
WATER TRANSPORT AND TERMINALS.	15	6	9	13	5	8	14	6	8
CORRECTION	190	116	75	162	113	69	185	114	71
LOCAL LIBRARIES.	90	-	90	55	-	55	64	-	64
EMPLOYMENT SECURITY ADMINISTRATION	90	90	-	81	81	-	85	85	-
FINANCIAL ADMINISTRATION	274	108	166	234	104	130	243	105	137
GENERAL CONTROL.	438	71	367	291	59	232	317	63	254
LOCAL UTILITIES.	313	-	313	296	-	296	299	-	299
WATER SUPPLY	129	-	129	115	-	115	118	-	118
ELECTRIC POWER	62	-	62	60	-	60	61	-	61
TRANSIT.	112	-	112	111	-	111	111	-	111
GAS SUPPLY	10	-	10	9	-	9	9	-	9
STATE LIQUOR STORES.	16	16	-	14	14	-	14	14	-
OTHER AND UNALLOCABLE.	467	164	303	380	152	228	398	155	243

Note: Statistics for local governments are subject to sampling variation; see text. Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

Table 4. Payrolls of State and Local Governments, by Function: October 1974

Function	October payroll (millions of dollars)			October payroll of full-time employees (millions of dollars)			Average October earnings of full-time employees		
	Total	State government	Local governments	Total	State government	Local governments	Total	State government	Local governments
ALL FUNCTIONS	8 832	2 410	6 423	8 281	2 239	6 042	599	906	897
EDUCATION	4 620	932	3 688	4 232	806	3 426	949	1 023	934
LOCAL SCHOOLS	3 507	16	3 491	3 278	15	3 263	928	1 046	927
INSTRUCTIONAL PERSONNEL	2 753	13	2 740	2 675	12	2 663	1 028	1 217	1 027
OTHER	754	3	751	602	3	599	647	740	647
INSTITUTIONS OF HIGHER EDUCATION	1 034	837	197	877	713	164	1 035	1 021	1 099
INSTRUCTIONAL PERSONNEL	563	436	127	486	382	104	1 453	1 464	1 417
OTHER	471	401	70	391	331	60	763	757	792
OTHER EDUCATION	80	80	-	78	78	-	920	920	-
FUNCTIONS OTHER THAN EDUCATION	4 212	1 476	2 735	4 049	1 434	2 616	853	147	80
HIGHWAYS	451	238	212	442	236	206	803	859	747
PUBLIC WELFARE	240	111	130	235	109	126	762	781	746
HOSPITALS	674	355	319	641	343	298	721	751	689
HEALTH	159	77	82	151	75	76	885	947	831
POLICE PROTECTION	531	70	461	516	70	446	999	1 019	995
LOCAL FIRE PROTECTION	225	-	225	219	-	219	1 068	-	1 068
SEWERAGE	64	-	66	64	-	64	842	-	842
SANITATION OTHER THAN SEWERAGE	96	-	96	94	-	94	779	-	779
LOCAL PARKS AND RECREATION	105	-	105	92	-	92	769	-	769
NATURAL RESOURCES	143	122	21	132	113	19	849	866	760
HOUSING AND URBAN RENEWAL	64	-	64	63	-	63	896	-	896
AIRPORTS	15	-	15	15	-	15	879	-	879
WATER TRANSPORT AND TERMINALS	14	5	9	14	5	9	1 048	927	1 134
CORRECTION	169	104	65	166	103	63	914	911	920
LOCAL LIBRARIES	45	-	45	39	-	39	698	-	698
EMPLOYMENT SECURITY ADMINISTRATION	77	77	-	73	73	-	901	901	1 018
FINANCIAL ADMINISTRATION	198	92	106	191	90	101	817	872	773
GENERAL CONTROL	282	68	214	260	63	197	893	1 081	846
LOCAL UTILITIES	300	-	300	297	-	297	1 001	-	1 001
WATER SUPPLY	99	-	99	97	-	97	844	-	844
ELECTRIC POWER	62	-	62	61	-	61	1 016	-	1 016
TRANSIT	130	-	130	130	-	130	1 163	-	1 163
GAS SUPPLY	8	-	8	8	-	8	878	-	878
STATE LIQUOR STORES	11	11	-	11	11	-	788	788	-
OTHER AND UNALLOCABLE	349	146	203	334	142	192	882	939	844

Note: Statistics for local governments are subject to sampling variation; see text. Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

Table 5. Employment and Payrolls of Local Governments, by Type of Government and by Function:
October 1974

Function	All local governments	Counties	Municipalities	Townships	School districts	Special districts
EMPLOYEES (FULL-TIME AND PART-TIME)						
ALL FUNCTIONS	8 639 292	1 489 803	2 491 153	378 514	3 905 979	373 843
EDUCATION	4 845 039	334 247	482 261	122 552	3 905 979	-
LOCAL SCHOOLS	4 543 772	294 756	438 175	122 552	3 688 289	-
INSTRUCTIONAL PERSONNEL	2 905 633	185 221	295 371	83 614	2 341 427	-
OTHER	1 638 139	109 535	142 806	38 398	1 346 462	-
INSTITUTIONS OF HIGHER EDUCATION	301 267	39 491	44 066	-	217 960	-
INSTRUCTIONAL PERSONNEL	150 102	20 496	24 589	-	105 017	-
OTHER	151 165	18 995	19 497	-	112 673	-
FUNCTIONS OTHER THAN EDUCATION	3 794 253	1 155 556	2 008 892	255 962	-	373 843
HIGHWAYS	316 409	131 048	130 284	49 989	-	5 867
PUBLIC WELFARE	182 766	134 724	46 508	1 534	-	-
HOSPITALS	501 963	237 971	139 897	1 687	-	122 408
HEALTH	107 910	60 514	41 315	2 870	-	3 211
POLICE PROTECTION	528 411	103 320	389 029	36 062	-	-
LOCAL FIRE PROTECTION	289 690	13 430	226 872	26 801	-	22 887
SEWERAGE	86 047	8 459	55 466	3 455	-	18 665
SANITATION OTHER THAN SEWERAGE	130 004	6 544	117 010	5 810	-	640
LOCAL PARKS AND RECREATION	198 689	28 787	140 142	10 635	-	19 165
NATURAL RESOURCES	35 606	14 071	2 333	1 004	-	18 198
HOUSING AND URBAN RENEWAL	76 198	2 550	33 846	181	-	39 621
AIRPORTS	18 025	3 629	9 891	95	-	4 410
WATER TRANSPORT AND TERMINALS	9 186	321	3 227	33	-	5 605
CORRECTION	74 566	57 845	16 707	14	-	-
LOCAL LIBRARIES	89 589	21 428	50 721	6 064	-	11 376
FINANCIAL ADMINISTRATION	156 212	72 229	69 993	23 990	-	-
GENERAL CONTROL	366 803	154 095	165 601	47 027	-	-
LOCAL UTILITIES	313 312	6 557	210 050	4 964	-	91 741
WATER SUPPLY	129 373	4 806	98 982	3 958	-	21 625
ELECTRIC POWER	62 394	191	47 758	1 006	-	13 444
TRANSIT	111 891	1 524	56 544	-	-	53 823
GAS SUPPLY	9 649	34	8 766	-	-	2 849
OTHER AND UNALLOCABLE	302 868	98 074	159 918	33 747	-	11 129
OCTOBER PAYROLL (THOUSANDS OF DOLLARS)						
ALL FUNCTIONS	6 422 752	1 057 218	1 985 305	199 758	2 922 492	257 979
EDUCATION	3 687 613	241 281	425 354	98 486	2 922 492	-
LOCAL SCHOOLS	3 490 824	214 490	364 511	98 486	2 793 342	-
INSTRUCTIONAL PERSONNEL	2 316 966	169 394	308 699	80 504	2 181 565	-
OTHER	65 096	75 811	17 982	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	40 844	-	-	-
INSTRUCTIONAL PERSONNEL	-	-	39 157	-	-	-

Table 6. Number of Public Employees, by Level of Government and by State:
October 1974

State	All employees full-time and part-time ¹					Full-time equivalent employment of State and local governments					
	All governments	Federal (civilian) ²	State and local governments			Number			Number per 10,000 population ³		
			Total	State	Local	Total	State	Local	Total	State	Local
UNITED STATES, TOTAL . .	14 549 972	2 755 946	11 794 026	3 154 734	8 639 292	9 880 872	2 653 259	7 227 613	46.7	126	342
ALABAMA	236 284	56 933	179 351	59 452	119 899	157 127	51 017	106 110	439	143	297
ALASKA	41 420	14 129	27 291	13 823	13 468	24 596	13 068	11 528	730	388	342
ARIZONA	155 467	31 054	124 413	36 522	87 891	103 910	29 083	74 827	483	135	348
ARKANSAS	119 825	18 147	101 678	34 150	67 548	84 528	29 063	55 465	410	141	249
CALIFORNIA	1 549 042	299 036	1 250 006	262 852	987 154	1 017 061	212 840	804 221	486	102	385
COLORADO	206 298	46 298	160 000	50 093	109 907	128 848	39 120	89 728	516	157	359
CONNECTICUT	171 416	21 270	150 146	45 996	104 150	127 360	39 394	87 966	412	126	285
DELAWARE	40 272	5 266	35 006	17 114	17 873	32 798	16 507	16 291	572	77	77
DISTRICT OF COLUMBIA . .	400 234	-	-	-	59 193	55 178	-	55 178	7	-	-
FLORIDA	511 455	-	-	-	334 021	389 432	91 234	298 198	157	100	100

Table 7. State and Local Government Payrolls and Average Earnings of Full-Time State and Local Government Employees, by State: October 1974

State	Amount of payroll (thousands of dollars)			Percent of October payroll		Average earnings of full-time State and local government employees				
	Total	State government	Local governments	State govern- ment	Local govern- ments	All employees	Education employees			Other than education employees
							All	Instruc- tional personnel, local schools	Instruc- tional personnel, institutions of higher education	
UNITED STATES, TOTAL . . .	8 832 282	2 409 531	6 422 751	27.3	72.7	899	948	1 028	1 453	853
ALABAMA	109 705	41 489	68 215	37.8	62.2	705	756	778	1 323	664
ALASKA	31 130	29 965	15 166	51.3	48.7	1 267	1 332	1 452	1 458	1 218
ARIZONA	98 698	29 082	69 656	29.4	70.6	956	1 020	1 097	1 827	889
ARKANSAS	53 075	21 244	31 830	40.0	60.0	635	685	694	1 394	582
CALIFORNIA	1 134 660	242 287	892 374	21.4	78.6	1 119	1 148	1 284	1 553	1 096
COLORADO	110 181	37 943	72 238	34.4	65.6	864	884	916	1 423	841
CONNECTICUT	122 079	36 216	85 863	29.7	70.3	962	1 029	1 099	1 427	888
DELAWARE	25 016	11 580	13 436	46.3	53.7	760	781	886	1 074	786
DISTRICT OF COLUMBIA	57 706	-	57 706	-	100.0	1 047	1 080	1 185	1 611	1 034
FLORIDA	328 479	81 630	246 850	24.9	75.1	846	900	993	1 647	801
GEORGIA	173 217	56 403	116 813	32.6	67.4	711	735	783	1 233	693
HAWAII	40 423	30 475	-	75.4	24.6	1 035	1 100	1 200	1 397	-
IDaho	28 572	11 461	17 111	40.1	59.9	722	764	775	1 094	647
ILLINOIS	483 116	111 461	371 655	23.1	76.9	1 014	1 101	1 187	1 487	853
INDIANA	167 670	56 403	111 267	33.7	66.3	775	863	956	1 397	853

Table 8. Employment and Payrolls of State and Local Governments, by Type of Government and by State: October 1974

State and type of government	Number of employees			October payroll, total (thousands of dollars)	Average earnings of full-time employees	
	Total	Full-time only	Full-time equivalent		All	Other than education employees
UNITED STATES, TOTAL	11 794 026	9 203 078	9 880 872	8 832 282	899	853
STATE	3 154 734	2 470 083	2 653 259	2 409 531	906	855
LOCAL, TOTAL	8 639 292	6 732 995	7 227 613	6 422 752	897	852
COUNTIES	1 489 803	1 270 404	1 343 219	1 057 218	792	771
MUNICIPALITIES	2 491 153	2 020 627	2 127 074	1 985 305	936	909
TOWNSHIPS	378 514	204 889	232 798	199 758	877	794
SCHOOL DISTRICTS	3 905 979	2 943 704	3 212 175	2 922 492	923	-
SPECIAL DISTRICTS	373 843	293 371	312 347	257 979	836	836
ALABAMA, TOTAL	179 351	147 106	157 127	109 704	705	664
STATE	59 452	48 333	51 017	41 489	809	765
LOCAL, TOTAL	119 899	98 773	106 110	68 215	655	604
COUNTIES	15 196	14 010	14 395	8 118	562	562
MUNICIPALITIES	33 372	28 181	29 228	19 145	656	656
SCHOOL DISTRICTS	61 207	47 671	53 114	36 216	709	-
SPECIAL DISTRICTS	10 124	8 911	9 373	4 736	505	505
ALASKA, TOTAL	27 291	23 497	24 596	31 131	1 267	1 218
STATE	13 823	12 431	13 068	15 965	1 218	1 182
LOCAL, TOTAL	13 468	11 066	11 528	15 166	1 322	1 288
BOROUGHs	7 557	6 347	6 596	6 880	1 322	1 108
MUNICIPALITIES	5 911	4 719	4 932	6 486	1 323	1 352
ARIZONA, TOTAL	124 413	96 467	103 910	98 698	956	889
STATE	29 082	29 082	29 082	29 042	1 005	871
LOCAL, TOTAL	74 827	67 385	74 827	69 656	938	-
COUNTIES	9 704	9 704	9 704	9 704	938	-

Table 9. Full-Time Equivalent Employment of State and Local Governments, by Function and by State: October 1974

State	All functions		Education							
			Total		Local schools					
	State and local governments	State government only	State and local governments	State government only	State and local governments			State government only		
					Total	Instructional staff	Other	Total	Instructional staff	Other
UNITED STATES, TOTAL . .	9 880 872	2 653 259	4 930 646	928 605	3 838 933	2 670 300	1 168 633	14 480	10 583	3 897
ALABAMA	157 127	51 017	73 499	20 395	53 114	38 689	14 425	-	-	-
ALASKA	24 596	13 068	10 875	4 147	8 358	5 416	2 942	1 630	922	708
ARIZONA	103 910	29 083	54 300	11 712	38 991	26 013	12 978	-	-	-
ARKANSAS	84 524	29 063	44 497	10 663	33 342	23 692	9 650	-	-	-
CALIFORNIA	1 017 061	212 840	477 840	83 733	356 127	239 703	116 424	-	-	-
COLORADO	128 848	39 120	70 927	20 083	49 722	34 478	15 244	-	-	-
CONNECTICUT	127 360	30 000	10 415	57 073	43 478	13 595	-	-	-	-
DELAWARE	32 798	-	7 382	11 665	8 363	3 302	-	-	-	-
DISTRICT OF COLUMBIA . .	-	-	-	-	13 319	9 085	4 234	-	-	-
IDAHO	-	-	-	-	58 588	97 622	50 000	-	-	-

State	Education--Continued						All functions other than education	
	Institutions of higher education								Other education (State)
	State and local governments			State government only				
	Total	Instruc- tional staff	Other	Total	Instruc- tional staff	Other	State and local governments	State government only

State	Highways		Public welfare		Hospitals		Health		Police protection	
	State and local governments	State government only	State and local governments	State government only	State and local governments	State government only	State and local governments	State government only	State and local governments	State government only

State	Fire protection (local)	Sewerage (local)	Sanitation other than sewerage (local)	Parks and recreation (local)	Natural resources		Correction		Libraries (local)
					State and local governments	State government only	State and local governments	State government only	

State	Employment security administration (State)	Financial administration		General control		Local utilities		State liquor stores	Other and unallocable	
		State and local governments	State government only	State and local governments	State government only	Water supply	Other		State and local governments	State government only

**Table 10. Payrolls of State and Local Governments, by Function and by State:
October 1974**

(Thousands of dollars)

State	All functions		Education							
			Total		Local schools					
	State and local governments	State government only	State and local governments	State government only	State and local governments			State government only		
					Total	Instruc- tional staff	Other	Total	Instruc- tional staff	Other
UNITED STATES, TOTAL . .	8 832 282	2 409 531	4 620 265	932 652	3 506 591	2 752 847	753 744	15 762	12 880	2 882
ALABAMA	109 705	41 489	54 228	18 012	36 217	30 125	6 092	-	-	-
ALASKA	31 130	15 945	14 434	5 408	11 070	7 866	3 204	2 044	1 302	742
ARIZONA	98 698	29 042	54 823	14 034	36 799	28 539	8 260	-	-	-
ARKANSAS	63 075	21 244	29 873	8 846	20 723	16 460	4 263	-	-	-
CALIFORNIA	1 134 660	242 247	545 211	95 229	401 172	308 008	93 164	-	-	-
COLORADO	110 181	37 943	61 750	19 776	40 932	31 592	9 340	-	-	-
CONNECTICUT	122 079	36 216	66 917	11 293	57 624	47 827	9 797	-	-	-
DELAWARE	25 016	11 216	14 473	4 473	9 706	7 415	2 291	-	-	-
DISTRICT OF COLUMBIA . .	57 706	-	-	-	14 007	10 769	3 238	-	-	-
FLORIDA	1 134 660	242 247	545 211	95 229	401 172	308 008	93 164	-	-	-

State	Education--Continued						All functions other than education	
	Institutions of higher education								Other education (State)
	State and local governments			State government only				
	Total	Instruc- tional staff	Other	Total	Instruc- tional staff	Other	State and local governments	State government only

State	Highways		Public welfare		Hospitals		Health		Police protection	
	State and local governments	State government only	State and local governments	State government only	State and local governments	State government only	State and local governments	State government only	State and local governments	State government only

State	Fire protection (local)	Sewerage (local)	Sanitation other than sewerage (local)	Parks and recreation (local)	Natural resources		Correction		Libraries (local)
					State and local governments	State government only	State and local governments	State government only	

State	Employment security adminis- tration (State)	Financial administration		General control		Local utilities		State liquor stores	Other and unallocable	
		State and local governments	State government only	State and local governments	State government only	Water supply	Other		State and local governments	State government only

Table 11. Full-Time Equivalent Employment of State and Local Governments Per 10,000 Population, by Function and by State: October 1974

State	All functions	Education							Other education
		Total	Local schools			Institutions of higher education			
			Total	Instruc- tional staff	Other	Total	Instruc- tional staff	Other	
UNITED STATES, TOTAL . .	467.4	233.2	181.6	126.3	55.3	47.5	18.3	29.2	4.1
ALABAMA	439.3	205.5	148.5	108.2	40.3	48.0	16.3	31.7	9.0
ALASKA	729.9	322.7	248.0	160.7	87.3	65.4	30.4	35.1	9.3
ARIZONA	482.6	252.2	181.1	120.8	60.3	67.0	24.5	42.5	4.1
ARKANSAS	409.9	215.8	161.7	114.9	46.8	42.7	15.0	27.8	11.4
CALIFORNIA	486.5	228.6	170.3	114.7	55.7	56.1	23.6	32.5	2.1
COLORADO	516.2	284.2	199.2	138.1	61.1	82.7	22.9	59.8	2.3
CONNECTICUT	412.4	218.5	184.8	140.8	44.0	27.2	10.9	16.3	6.5
DELAWARE	572.4	332.4	203.6	146.0	57.6	124.7	29.5	95.3	4.1
DISTRICT OF COLUMBIA	763.2	213.3	184.2	125.7	58.6	29.1	11.2	17.9	-
FLORIDA	481.4	226.9	183.7	120.7	63.0	40.0	15.5	24.4	3.3
GEORGIA	503.8	232.5	178.7	126.8	51.8	47.2	15.1	32.1	6.7
HAWAII	460.2	214.9	151.0	113.6	37.4	62.1	24.5	37.6	1.8
IDAHO	498.4	244.9	182.4	134.5	47.9	56.6	23.7	33.0	5.9
ILLINOIS	430.2	213.8	172.4	122.4	52.0	42.8	17.2	25.6	2.2
INDIANA	410.3	213.8	172.4	122.4	55.6	47.3	18.1	29.2	2.2

State	Functions other than education									
	Total	Highways	Public welfare	Hospitals	Health	Police protection	Fire protection (local)	Sewerage (local)	Sanitation other than sewerage (local)	Parks and recreation (local)	Natural resources

State	Functions other than education--Continued								Exhibit: Estimated State popula- tion July 1, 1971 (thousands)
	Correc- tion	Libraries local	Employ- ment security adminis- tration (State)	Finan- cial adminis- tration	General control	Local utilities		State liquor stores	Other and unallo- cable
						Water supply	Other		

CITY EMPLOYMENT IN 1974

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Table 1. Summary of Employment and Payrolls of City Governments, by Function: October 1974 and Prior Years

Item	Amount					Year-to-year change (percent)				
	1974	1973	1972	1967	1962	1973 to 1974	Average change			
							1972 to 1974	1967 to 1972	1962 to 1967	
EMPLOYEES										
TOTAL	2 491 153	2 470 647	2 375 502	1 993 349	1 695 054	0.8	2.4	3.6	3.3	
FULL-TIME	2 020 627	1 993 895	1 920 226	1 662 497	1 438 985	1.3	2.6	2.9	3.0	
PART-TIME	470 526	476 752	455 276	330 852	256 069	-1.3	1.7	6.6	4.9	
FULL-TIME EQUIVALENT EMPLOYMENT	2 127 074	2 109 233	2 028 922	1 715 197	1 488 637	0.8	2.4	3.4	2.9	
BY FUNCTION:										
EDUCATION ¹	405 191	402 086	378 484	305 578	226 560	0.8	3.5	4.4	6.2	
TEACHERS	284 048	279 469	262 779	229 275	177 455	1.6	4.0	2.8	5.3	
OTHER	121 143	122 617	115 705	76 303	49 105	-1.2	2.3	8.7	9.2	
HIGHWAYS	121 897	122 287	118 744	111 247	108 474	-0.3	1.3	1.3	0.5	
PUBLIC WELFARE	44 908	45 430	43 082	37 356	25 012	-1.1	2.1	2.9	11.2	
HOSPITALS	130 377	132 997	128 364	118 031	111 765	-1.5	0.6	1.8	1.3	
HEALTH	38 154	40 024	37 217	27 085	22 109	-4.1	1.2	6.6	5.5	
POLICE PROTECTION	344 002	337 280	319 004	258 136	224 345	2.0	3.8	4.3	2.8	
FIRE PROTECTION	183 340	183 849	180 693	156 735	140 282	-0.3	0.7	2.9	2.2	
SEWERAGE	52 234	50 035	45 591	39 798	35 350	4.4	7.0	2.8	2.4	
SANITATION OTHER THAN SEWERAGE	111 917	111 306	108 715	108 231	98 984	0.5	1.5	0.1	1.8	
PARKS AND RECREATION	94 689	90 686	88 705	77 932	69 027	4.4	3.3	2.6	2.5	
HOUSING AND URBAN RENEWAL	32 572	32 823	31 060	19 451	14 183	-0.8	2.4	9.8	6.5	
AIRPORTS	9 377	8 867	8 111	6 251	4 904	5.5	7.6	5.3	5.0	
WATER TRANSPORT AND TERMINALS	2 939	2 689	2 709	2 342	2 713	9.3	4.2	3.0	-2.9	
CORRECTION	16 313	15 221	14 583	11 013	9 850	7.2	5.8	5.8	2.3	
LIBRARIES	38 591	37 219	35 004	33 940	28 179	3.7	3.7	1.1	3.8	
FINANCIAL ADMINISTRATION	58 047	58 745	54 824	46 969	47 334	0.3	3.7	3.1	-0.2	
GENERAL CONTROL	97 641	97 975	91 191	71 162	58 219	-0.3	3.5	5.1	5.6	
LOCAL UTILITIES										
WATER SUPPLY	92 208	88 296	83 660	83 728	83 453	4.4	5.0	-	0.1	
ELECTRIC POWER	46 858	45 855	44 257	43 054	42 118	2.2	2.9	0.6	0.4	
TRANSIT	56 079	54 759	55 339	51 637	47 244	2.4	0.7	1.4	1.8	
GAS SUPPLY	6 504	6 874	5 996	5 477	8 199	-5.4	4.1	1.8	-7.8	
ALL OTHER FUNCTIONS	141 836	143 910	151 689	199 649	81 824	-1.4	-3.3	8.8	3.8	
FULL-TIME EQUIVALENT EMPLOYMENT PER 10,000 POPULATION	160.8	159.5	153.4	146.3	127.4	0.8	2.4	1.0	2.8	
OCTOBER PAYROLLS (THOUSANDS OF DOLLARS)										
TOTAL	1 985 305	1 855 336	1 654 011	971 346	672 294	7.0	9.6	11.2	8.0	
FULL-TIME	1 892 403	1 759 830	1 574 407	942 311	641 052	7.5	9.6	10.8	8.0	
PART-TIME	92 902	95 508	79 604	29 225	21 242	-2.7	8.0	22.0	6.6	
BY FUNCTION:										
EDUCATION ¹	425 354	414 534	352 068	202 561	128 341	2.6	9.9	11.7	9.6	
TEACHERS	337 987	327 385	283 152	166 278	109 786	3.2	9.3	11.2	8.7	
OTHER	87 368	87 147	68 916	36 283	18 555	0.3	12.6	13.7	14.4	
HIGHWAYS	96 743	91 822	82 339	54 058	43 871	5.4	8.4	8.4	4.6	
PUBLIC WELFARE	37 395	33 748	30 117	19 506	9 091	10.8	11.4	9.1	2.8	
HOSPITALS	99 584	94 829	84 786	50 275	35 433	5.0	8.4	11.0	7.2	
HEALTH	32 582	31 684	26 995	14 700	11 138	2.8	9.0	12.9	9.7	
POLICE PROTECTION	349 232	323 164	297 884	157 000	105 694	8.1	6.3	13.7	8.2	
FIRE PROTECTION	196 447	184 049	166 722	99 137	68 070	6.7	8.5	11.0	7.8	
SEWERAGE	42 153	38 094	32 526	19 201	13 953	10.7	13.8	11.1	6.6	
SANITATION OTHER THAN SEWERAGE	86 964	81 776	73 328	49 242	36 650	6.3	8.9	8.3	6.1	
PARKS AND RECREATION	72 610	65 197	58 967	35 290	25 491	11.4	11.0	10.8	6.7	
HOUSING AND URBAN RENEWAL	34 612	28 448	25 631	12 005	6 209	21.5	16.2	16.3	14.7	
AIRPORTS	8 108	7 365	6 083	3 243	2 021	10.1	11.4	13.4	9.0	
WATER TRANSPORT AND TERMINALS	3 157	2 778	2 757	1 524	1 112	13.6	7.0	15.6	0.2	
CORRECTION	16 953	14 748	11 905	6 921	4 842	15.0	10.3	11.5	8.1	
LIBRARIES	28 017	24 574	23 118	15 038	9 888	10.0	10.1	9.0	7.7	
FINANCIAL ADMINISTRATION	48 047	48 976	39 866	24 319	18 768	7.6	10.2	10.4	9.0	
GENERAL CONTROL	89 153	83 846	72 422	39 456	21 709	6.3	10.9	11.8	9.9	
LOCAL UTILITIES										
WATER SUPPLY	185 555	176 133	158 467	113 651	82 353	10.9	10.0	7.0	6.7	
ELECTRIC POWER	75 787	60 277	40 276	33 861	20 553	11.0	12.1	7.0	6.8	
TRANSIT	45 993	42 531	37 960	26 447	20 434	8.1	10.0	7.5	7.1	
GAS SUPPLY	68 310	60 577	56 157	41 701	28 679	12.8	10.3	9.1	11.1	
ALL OTHER FUNCTIONS	177 766	148 877	107 076	27 572	13 234	9.3	11.8	9.9	-8.5	
AVERAGE OCTOBER EARNINGS OF FULL-TIME EMPLOYEES (DOLLARS)	132 445	112 478	107 937	153 267	34 414	5.9	7.1	10.1	8.9	
TEACHERS (DOLLARS)	936	891	820	587	447	6.1	6.8	7.7	4.3	
EMPLOYEES	1 147	1 163	1 073	725	615	1.6	6.0	8.2	3.0	
ALL OTHER	898	839	782	541	474	7.0	7.2	20.0	5.0	

Note: Because of rounding, detail may not add to totals. Data for 1972, 1967, and 1962 are based on a complete canvass of all city governments. See text (page 4) for discussion of possible errors in estimates.

¹ Represents zero or rounds to zero.

² Revised.

³ Includes only those school systems which are operated as part of the general city government.

Table 2. Summary of Employment and Payrolls of City Governments, by Function and Population Size-Group: October 1974

Item	Total	Population size-groups (1970 population)						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000
EMPLOYEES								
TOTAL	2 491 153	615 837	323 257	150 718	82 806	234 139	244 262	840 134
FULL-TIME	2 020 627	527 420	298 308	134 311	74 503	203 813	210 464	571 808
PART-TIME	470 526	88 417	24 949	16 407	8 303	30 326	33 798	268 326
FULL-TIME EQUIVALENT EMPLOYMENT	2 127 074	560 484	305 637	138 916	77 259	211 693	219 320	613 765
BY FUNCTION:								
EDUCATION (CITY-OPERATED SCHOOLS AND COLLEGES)	405 191	135 152	49 642	32 606	17 126	54 699	45 756	70 210
TEACHERS	284 048	94 538	33 722	20 161	10 251	39 184	35 313	50 879
OTHER	121 143	40 614	15 920	12 445	6 875	15 515	10 443	19 331
HIGHWAYS	121 897	14 654	11 917	7 439	3 358	10 664	12 913	60 972
PUBLIC WELFARE	44 908	29 089	10 063	793	903	1 640	840	1 580
HOSPITALS	130 877	52 111	19 726	4 524	2 216	9 203	9 622	32 945
HEALTH	38 154	13 335	12 783	2 845	1 021	2 901	2 366	2 980
POLICE PROTECTION	344 002	81 066	46 637	21 324	10 997	29 463	34 864	119 631
FIRE PROTECTION	183 230	29 332	24 936	14 155	7 947	23 383	26 717	56 770
SEWERAGE	52 234	4 714	5 096	4 188	2 268	5 085	6 020	24 863
SANITATION OTHER THAN SEWERAGE	111 917	22 068	13 721	7 440	4 747	10 542	10 961	42 438
PARKS AND RECREATION	49 689	15 145	15 086	9 045	4 815	11 530	12 441	26 627
HOUSING AND URBAN RENEWAL	32 572	15 848	5 363	2 210	1 625	3 093	2 130	2 283
AIRPORTS	9 377	2 441	2 291	923	597	1 011	915	1 199
WATER TRANSPORT AND TERMINALS	2 939	751	515	879	4	139	336	210
CORRECTION	16 313	7 493	5 794	867	341	709	395	714
LIBRARIES	38 591	8 797	6 301	2 668	1 776	4 764	4 883	9 785
FINANCIAL ADMINISTRATION	58 947	8 096	6 965	3 028	2 593	5 408	7 010	25 847
GENERAL CONTROL	97 641	20 119	13 855	5 154	2 723	7 528	8 885	39 377
LOCAL UTILITIES	201 649	65 675	28 735	7 785	5 372	15 491	15 061	63 530
WATER SUPPLY	92 208	12 260	12 568	6 327	3 169	8 261	9 294	40 329
ELECTRIC POWER	46 858	8 908	7 255	1 046	698	5 187	4 156	19 608
TRANSIT	56 079	44 490	7 046	63	1 085	1 300	1 241	854
GAS SUPPLY	6 504	17	1 866	349	420	743	270	2 739
ALL OTHER FUNCTIONS	141 836	33 998	26 191	11 043	6 810	14 738	17 105	31 951
FULL-TIME EQUIVALENT EMPLOYMENT PER 10,000 POPULATION	160.8	298.6	224.7	174.3	182.5	177.4	136.0	91.9
OCTOBER PAYROLLS (THOUSANDS OF DOLLARS)								
TOTAL	1 985 305	639 140	291 001	131 071	69 939	186 446	198 547	469 161
FULL-TIME	1 892 403	605 205	284 301	126 875	67 729	180 242	191 024	437 027
PART-TIME	92 902	33 935	6 700	4 196	2 209	6 205	7 523	32 134
BY FUNCTION:								
EDUCATION (CITY-OPERATED SCHOOLS AND COLLEGES)	425 354	172 154	49 595	32 363	16 304	50 614	44 753	59 571
TEACHERS	337 987	137 041	38 616	24 651	12 050	40 467	36 935	47 867
OTHER	87 368	34 753	10 979	7 712	4 254	10 146	7 818	11 706
HIGHWAYS	96 743	15 366	10 382	6 747	2 587	8 626	10 574	42 461
PUBLIC WELFARE	37 395	24 880	8 344	565	661	1 164	579	1 202
HOSPITALS	99 584	46 409	16 269	2 987	1 757	6 347	6 773	19 042
HEALTH	58 582	11 787	11 303	2 381	831	2 380	1 846	2 094
POLICE PROTECTION	349 232	99 269	49 557	22 823	11 248	29 555	35 925	100 555
FIRE PROTECTION	186 447	40 772	38 373	16 123	8 583	24 251	28 051	50 294
SEWERAGE	42 153	5 678	4 576	3 660	1 736	3 992	4 833	17 678
SANITATION OTHER THAN SEWERAGE	86 964	26 626	10 887	5 422	3 875	7 145	7 144	25 395
PARKS AND RECREATION	72 610	13 169	12 188	6 968	3 575	8 220	9 708	18 782
HOUSING AND URBAN RENEWAL	34 612	19 364	5 706	1 928	1 441	2 740	1 860	2 073
AIRPORTS	8 108	2 540	2 088	786	476	706	674	836
WATER TRANSPORT AND TERMINALS	3 157	946	488	1 002	4	126	446	146
CORRECTION	16 953	9 142	5 566	768	265	508	256	448
LIBRARIES	28 012	6 522	4 653	1 976	1 342	3 148	3 732	6 639
FINANCIAL ADMINISTRATION	48 107	7 778	6 436	2 733	2 245	4 573	5 863	18 779
GENERAL CONTROL	89 153	21 535	14 254	5 177	2 647	6 951	8 097	30 492
LOCAL UTILITIES	195 372	82 642	27 659	6 546	4 617	13 602	13 012	47 296
WATER SUPPLY	75 787	13 673	11 193	5 419	2 758	6 538	7 608	28 948
ELECTRIC POWER	45 991	12 273	6 912	727	636	5 385	4 015	16 042
TRANSIT	68 319	56 684	7 847	43	885	1 039	1 062	759
GAS SUPPLY	5 276	11	1 707	357	338	640	326	1 897
ALL OTHER FUNCTIONS	122 466	32 302	23 178	10 117	5 746	11 800	13 951	25 372
AVERAGE OCTOBER EARNINGS OF FULL-TIME EMPLOYEES (DOLLARS)	936	1 148	953	954	905	884	901	772
TEACHERS	1 182	1 450	1 139	1 240	1 174	1 035	1 031	970
ALL OTHER	898	1 088	930	907	863	851	878	750

Note. Because of rounding, detail may not add to totals. See text (page 4) for discussion of possible errors in estimates.

Table 3. Summary of Employment and Payrolls of City Governments Having 50,000 Population or More, by Function: October 1974 and Prior Years

Item	Amount			Year-to-year change (percent)		
	1974	1973	1972	1973 to 1974	1972 to 1973	Average change 1972 to 1974
EMPLOYEES						
TOTAL	1 651 019	1 629 488	1 608 161	1.3	1.3	1.3
FULL-TIME	1 448 819	1 429 860	1 395 149	1.3	2.5	1.9
PART-TIME	202 200	199 628	213 012	1.3	-6.3	-2.6
FULL-TIME EQUIVALENT EMPLOYMENT	1 513 309	1 496 546	1 468 091	1.1	1.9	1.5
BY FUNCTION:						
EDUCATION (CITY-OPERATED SCHOOLS AND COLLEGES).	334 981	336 123	314 227	-0.4	7.0	3.2
HIGHWAYS.	60 925	61 772	60 366	-1.4	2.3	0.5
POLICE PROTECTION	224 351	218 151	210 391	2.8	3.7	3.3
FIRE PROTECTION	126 670	124 994	123 811	1.3	1.0	1.1
SEWERAGE.	27 371	27 152	26 048	0.8	4.2	2.5
SANITATION OTHER THAN SEWERAGE.	69 479	70 933	71 550	-2.0	-0.9	-1.5
PARKS AND RECREATION.	68 062	66 002	65 568	3.1	0.7	1.9
LIBRARIES	28 801	28 608	27 270	0.7	4.9	2.8
FINANCIAL ADMINISTRATION.	33 100	32 896	32 208	0.6	2.1	1.4
GENERAL CONTROL	58 264	55 405	51 829	5.2	6.9	6.0
WATER SUPPLY.	51 879	52 095	53 145	-0.4	-2.0	-1.2
ALL OTHER FUNCTIONS ¹	429 426	422 415	431 678	1.7	-2.1	-0.2
FULL-TIME EQUIVALENT EMPLOYMENT PER 10,000 POPULATION ²	208.8	206.4	202.5	1.2	1.9	1.5
OCTOBER PAYROLLS (THOUSANDS OF DOLLARS)						
TOTAL	1 516 144	1 396 463	1 269 707	8.6	0.2	9.3
FULL-TIME	1 455 376	1 334 237	1 206 622	9.1	10.6	9.8
PART-TIME	60 766	62 226	63 085	-2.3	-1.4	-1.9
BY FUNCTION:						
EDUCATION (CITY-OPERATED SCHOOLS AND COLLEGES).	365 783	348 953	297 831	4.3	17.2	10.8
HIGHWAYS.	54 281	51 587	46 575	5.2	10.8	8.0
POLICE PROTECTION	248 677	227 865	215 953	9.1	5.5	7.3
FIRE PROTECTION	146 153	134 397	122 926	8.7	9.3	9.0
SEWERAGE.	24 474	22 301	19 584	9.7	13.9	11.8
SANITATION OTHER THAN SEWERAGE.	61 569	57 657	53 390	6.8	8.0	7.4
PARKS AND RECREATION.	53 828	48 364	44 621	11.3	8.4	9.8
LIBRARIES	21 373	19 554	17 289	9.3	13.1	11.2
FINANCIAL ADMINISTRATION.	29 628	27 216	24 757	8.8	9.9	9.4
GENERAL CONTROL	58 662	52 408	44 937	11.9	16.6	14.3
WATER SUPPLY.	47 189	44 039	41 260	7.2	6.7	6.9
ALL OTHER FUNCTIONS ¹	404 527	362 121	340 584	11.8	6.3	9.0
AVERAGE OCTOBER EARNINGS OF FULL-TIME EMPLOYEES (DOLLARS).						
TEACHERS.	1 006	933	873	7.8	6.9	7.3
TEACHERS.	1 244	(NA)	(NA)	(NA)	(NA)	(NA)
ALL OTHER	964	(NA)	(NA)	(NA)	(NA)	(NA)

Note: Because of rounding, detail may not add to totals. Except for 1972, data are estimates subject to sampling variation. See text.

NA Not available.

¹Public welfare, hospitals, health, natural resources, housing and urban renewal, airports, water transport and terminals, correction, electric power, gas supply, transit utilities, and "other and unallocable."

²Based on population in 1970 for all cities of 50,000 population or more (the 385 cities shown in table 4, herein) of 72,492,000.

COUNTY GOVERNMENT EMPLOYMENT IN 1974

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Table

1. Summary of Employment and Payrolls of County Governments by Function: October 1974 and Prior Years
2. Summary of Employment and Payrolls of County Governments by Function and by Population Size-Group: October 1974
3. Summary of Employment and Payrolls of All County Governments and County Governments With a Population of 100,000 or More: October 1974
4. Employees and Payrolls for Individual Counties Having 100,000 Population or More: October 1974

Table 1. Summary of Employment and Payrolls of County Governments by Function: October 1974 and Prior Years

Item	Amount					Year-to-year change (percent)			
	1974	1973	1972	1967	1962	Average change			
						1973 to 1974	1972 to 1974	1967 to 1972	1962 to 1967
EMPLOYEES									
TOTAL	1 489 803	1 450 723	1 368 862	1 076 749	862 468	2.7	4.3	4.9	4.5
FULL-TIME	1 270 404	1 242 729	1 176 569	933 921	751 584	2.2	3.9	4.7	4.4
PART-TIME	219 399	207 994	192 293	142 828	110 884	5.5	6.8	6.1	5.2
FULL-TIME EQUIVALENT EMPLOYMENT	1 343 219	1 318 332	1 242 166	972 693	784 423	1.9	4.0	5.0	4.4
BY FUNCTION:									
EDUCATION ¹	281 858	285 158	261 774	208 088	150 717	-1.2	3.8	4.7	6.7
TEACHERS	189 172	183 827	171 604	143 836	112 217	-2.4	4.7	3.6	6.1
OTHER	93 686	101 331	90 170	64 252	38 500	-7.5	1.9	7.0	10.8
HIGHWAYS	125 462	125 613	123 601	121 662	121 385	-0.1	0.7	0.3	(2)
PUBLIC WELFARE	128 180	130 119	131 616	92 698	60 058	-1.5	-1.3	7.3	9.1
HOSPITALS	220 911	214 641	205 236	166 843	139 956	2.9	3.7	4.3	3.6
HEALTH	55 682	51 325	47 037	32 402	23 914	8.5	8.8	7.7	6.2
POLICE PROTECTION	95 149	88 512	84 035	59 926	46 888	7.5	6.4	7.0	5.0
FIRE PROTECTION	11 442	10 667	9 810	6 666	4 616	7.3	8.0	8.0	7.6
PARKS AND RECREATION	23 412	21 944	20 090	14 625	11 204	6.7	7.9	6.6	5.5
NATURAL RESOURCES	12 320	11 926	11 189	11 753	10 521	3.3	4.9	-1.0	2.2
AIRPORTS	3 491	3 460	3 015	2 284	1 640	0.9	7.6	5.7	6.8
CORRECTION	54 183	50 903	45 762	33 145	24 680	6.4	8.8	6.7	6.1
LIBRARIES	15 345	14 882	12 993	9 326	7 156	3.1	8.7	6.9	5.4
FINANCIAL ADMINISTRATION	67 372	66 403	62 286	53 903	48 394	1.5	4.0	2.9	2.2
GENERAL CONTROL	141 029	140 292	128 356	101 852	85 300	0.5	4.8	4.7	3.6
LOCAL UTILITIES									
WATER	4 691	5 300	3 916	2 410	1 890	-11.5	9.4	10.2	5.0
ELECTRIC	186	149	173	146	132	24.8	3.7	3.5	2.0
TRANSIT	1 522	1 170	1 115	764	30.1	16.8	3.0	4.7	4.0
GAS	33	55	29	61	7	-40.0	6.7	-13.8	50.0
ALL OTHER FUNCTIONS	100 951	95 813	90 128	53 940	45 203	5.4	5.8	10.8	3.6
FULL-TIME EQUIVALENT EMPLOYMENT PER 10,000 POPULATION	72.0	73.4	69.1	61.5	49.5	-1.9	2.1	2.4	4.4
OCTOBER PAYROLLS (THOUSANDS OF DOLLARS)									
TOTAL	1 057 218	951 692	857 398	465 347	295 413	11.1	11.0	13.0	9.5
FULL-TIME	1 006 386	905 808	818 386	449 375	284 942	11.1	10.9	12.7	9.5
PART-TIME	50 831	45 883	39 012	15 999	10 470	10.8	14.1	19.5	8.8
BY FUNCTION:									
EDUCATION ¹	241 281	232 787	205 206	113 097	66 460	3.6	8.4	12.7	11.2
TEACHERS	185 589	181 463	161 021	92 212	56 236	2.3	7.4	11.8	10.4
OTHER	55 689	51 323	44 185	20 885	10 224	8.5	12.3	16.2	8.8
HIGHWAYS	88 290	82 007	75 338	52 668	43 204	7.7	8.3	7.4	4.0
PUBLIC WELFARE	91 528	84 617	82 586	41 494	20 733	8.2	5.3	14.8	(2)
HOSPITALS	152 911	135 475	123 668	66 386	42 350	12.9	11.2	13.2	9.4
HEALTH	45 775	38 956	34 710	16 891	9 501	17.5	14.8	1.1	12.2
POLICE PROTECTION	88 660	79 412	65 553	32 701	20 187	25.9	16.3	14.9	10.1
FIRE PROTECTION	13 058	10 748	9 988	4 472	2 520	21.3	13.3	17.4	12.2
PARKS AND RECREATION	17 978	14 902	13 997	6 750	4 413	20.6	13.3	15.7	8.9
NATURAL RESOURCES	9 819	8 091	7 777	5 354	3 895	21.4	12.4	7.0	7.3
AIRPORTS	2 940	2 618	2 238	1 078	692	12.3	14.6	15.7	9.3
CORRECTION	47 806	38 527	36 042	17 974	10 376	24.1	15.2	14.9	11.6
LIBRARIES	10 198	8 807	7 650	3 350	2 242	15.8	15.5	14.8	11.3
FINANCIAL ADMINISTRATION	49 858	44 531	40 024	25 298	18 376	12.0	11.6	9.6	6.6
GENERAL CONTROL	113 400	104 679	89 423	49 549	32 559	8.3	12.6	12.5	6.8
LOCAL UTILITIES									
WATER	4 042	4 542	2 840	1 305	809	-11.0	19.3	16.8	10.1
ELECTRIC	111	119	104	80	53	-6.7	3.3	5.4	8.6
TRANSIT	1 769	1 259	1 073	516	331	40.5	28.0	15.8	9.3
GAS	24	34	19	30	2	-29.4	12.4	-8.7	70.0
ALL OTHER FUNCTIONS	77 763	68 571	59 159	25 701	16 710	13.4	14.6	18.1	9.0
AVERAGE OCTOBER EARNINGS OF FULL-TIME EMPLOYEES (DOLLARS)									
TEACHERS	982	926	935	639	500	-0.2	2.5	7.9	5.0
ALL OTHER	760	686	656	453	358	10.8	7.6	7.7	4.8
EXHIBIT:									
POPULATION OF AREAS WITH COUNTY GOVERNMENTS ² (THOUSANDS)									
NUMBER OF COUNTY GOVERNMENTS	3 044	3 044	3 044	3 049	3 043	(x)	(x)	(x)	(x)

Note: Because of rounding, detail may not add to totals. Data for 1973 and 1974 are estimates subject to sampling variation. See text.

¹ Not applicable. ² Less than one-half the unit of measurement shown. ³ Includes school information for those school systems which are operated as part of the general county government. ⁴ For the years 1962 and 1967 data are based on 1960 populations, for the years 1972 and 1973 data are based on 1970 populations and for the year 1974 data are based on 1973 estimated populations.

Table 2. Summary of Employment and Payrolls of County Governments by Function and by Population Size-Group: October 1974

Item	Total	300,000 or more	200,000 to 299,999	150,000 to 199,999	100,000 to 149,999	Less than 100,000
EMPLOYEES						
TOTAL	1 489 803	641 891	115 331	54 117	88 999	589 465
FULL-TIME	1 270 404	572 710	99 296	46 010	76 493	475 895
PART-TIME	219 399	69 181	16 035	8 107	12 506	113 570
FULL-TIME EQUIVALENT EMPLOYMENT . .	1 343 219	595 614	105 344	48 854	80 636	512 771
BY FUNCTION:						
EDUCATION	281 858	82 661	19 666	9 883	17 232	152 416
TEACHERS	188 172	54 073	12 688	6 123	11 754	103 534
OTHER	93 686	28 588	6 978	3 760	5 478	48 882
HIGHWAYS	125 462	29 507	7 277	4 549	8 618	75 511
PUBLIC WELFARE	128 180	66 004	16 201	6 798	8 830	30 347
HOSPITALS	220 911	110 441	12 680	3 528	7 471	86 791
HEALTH	55 682	28 226	5 968	2 270	4 419	14 799
POLICE PROTECTION	95 149	45 449	7 067	4 146	6 185	32 302
FIRE PROTECTION	11 442	7 950	691	412	703	1 686
PARKS AND RECREATION	23 412	18 759	1 442	628	940	1 643
NATURAL RESOURCES	12 320	5 514	932	372	691	4 811
AIRPORTS	3 491	2 458	242	63	237	491
CORRECTION	54 183	37 401	5 407	2 246	2 843	6 646
LIBRARIES	15 345	7 957	1 287	910	1 243	3 948
FINANCIAL ADMINISTRATION	67 372	26 358	5 796	2 920	4 407	27 911
GENERAL CONTROL	141 029	67 108	11 927	5 330	8 779	47 885
LOCAL UTILITIES	6 432	4 613	195	190	302	1 132
WATER SUPPLY	4 691	3 195	135	190	245	926
ELECTRIC POWER	186	13	-	-	-	173
TRANSIT	1 522	1 405	60	-	57	-
GAS SUPPLY	33	-	-	-	-	33
ALL OTHER FUNCTIONS ¹	100 951	55 588	8 566	4 609	7 736	24 452
FULL-TIME EQUIVALENT EMPLOYMENT PER 10,000 POPULATION,	72.0	71.0	63.4	57.5	62.6	79.4
OCTOBER PAYROLLS (THOUSANDS OF DOLLARS)						
TOTAL	1 057 218	559 514	80 994	36 886	62 009	317 815
FULL-TIME	1 006 386	538 519	76 839	34 839	59 119	297 070
PART-TIME	50 831	20 993	4 156	2 047	2 889	20 746
BY FUNCTION:						
EDUCATION	241 281	86 161	16 501	9 199	16 363	113 058
TEACHERS	185 591	65 668	12 873	6 859	12 442	87 748
OTHER	55 691	20 492	3 627	2 340	3 921	25 311
HIGHWAYS	88 290	28 274	5 970	3 387	6 432	44 227
PUBLIC WELFARE	91 529	53 515	10 694	4 180	5 630	17 510
HOSPITALS	152 911	93 626	8 890	2 132	4 969	43 294
HEALTH	45 776	25 956	4 884	1 739	3 542	9 655
POLICE PROTECTION	88 661	52 295	6 109	3 632	5 123	21 502
FIRE PROTECTION	13 054	10 239	611	318	637	1 249
PARKS AND RECREATION	17 979	15 457	1 058	424	647	393
NATURAL RESOURCES	9 820	5 937	772	229	481	2 401
AIRPORTS	2 941	2 237	183	47	162	312
CORRECTION	47 807	36 002	4 435	1 565	2 110	3 695
LIBRARIES	10 199	6 059	766	602	733	2 039
FINANCIAL ADMINISTRATION	49 859	23 809	4 295	2 112	3 173	16 470
GENERAL CONTROL	113 400	66 095	9 451	4 065	6 608	27 181
LOCAL UTILITIES	5 947	4 579	138	147	206	877
WATER SUPPLY	4 042	2 892	86	147	167	750
ELECTRIC POWER	112	9	-	-	-	103
TRANSIT	1 769	1 678	52	-	39	-
GAS SUPPLY	24	-	-	-	-	24
ALL OTHER FUNCTIONS ¹	77 765	49 277	6 235	3 107	5 191	13 955
AVERAGE OCTOBER EARNINGS OF FULL-TIME EMPLOYEES (DOLLARS)						
TEACHERS	792	940	771	758	774	626
OTHER	982	1 210	1 005	1 116	1 060	841
ALL OTHER	760	913	735	706	722	568

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

¹Includes sewerage, sanitation other than sewerage, housing and urban renewal, and water transport and terminals.

Table 3. Summary of Employment and Payrolls of All County Governments and County Governments With a Population of 100,000 or More: October 1974

Item	All county governments	County governments with 100,000 or more population		Item	All county governments	County governments with 100,000 or more population	
		Amount	Percent of all county governments total			Amount	Percent of all county governments total
EMPLOYEES				OCTOBER PAYROLLS (THOUSANDS OF DOLLARS)			
TOTAL	1 489 803	900 338	60.4	TOTAL	1 057 218	739 403	69.9
FULL-TIME	1 270 404	794 509	62.5	FULL-TIME	1 006 386	709 317	70.5
PART-TIME	219 399	105 829	48.2	PART-TIME	50 831	30 085	59.2
FULL-TIME EQUIVALENT EMPLOYMENT	1 343 219	830 448	61.8	BY FUNCTION:			
BY FUNCTION:				EDUCATION (COUNTY-OPERATED SCHOOLS AND COLLEGES)			
EDUCATION (COUNTY-OPERATED SCHOOLS AND COLLEGES)	281 858	129 442	45.9	TEACHERS	185 591	97 843	52.7
TEACHERS	188 172	84 638	45.0	OTHER	55 691	30 380	54.6
OTHER	93 686	44 804	47.8	HIGHWAYS	88 290	44 063	49.9
HIGHWAYS	125 462	49 951	39.8	PUBLIC WELFARE	91 529	74 018	80.9
PUBLIC WELFARE	128 180	97 833	76.3	HOSPITALS	152 911	109 617	71.7
HOSPITALS	220 911	134 120	60.7	HEALTH	45 776	36 122	78.9
HEALTH	55 682	40 883	73.4	POLICE PROTECTION	88 661	67 160	75.7
POLICE PROTECTION	95 149	62 847	66.1	FIRE PROTECTION	13 054	11 805	90.4
FIRE PROTECTION	11 442	9 756	85.3	PARKS AND RECREATION	17 979	17 586	97.8
PARKS AND RECREATION	23 412	21 769	93.0	NATURAL RESOURCES	9 820	7 420	75.6
NATURAL RESOURCES	12 320	7 509	60.9	AIRPORTS	2 941	2 627	89.3
AIRPORTS	3 491	3 000	85.9	CORRECTION	47 807	44 112	92.3
CORRECTION	54 183	47 537	87.7	LIBRARIES	10 199	8 161	80.0
LIBRARIES	15 345	11 397	74.3	FINANCIAL ADMINISTRATION	49 859	33 389	67.0
FINANCIAL ADMINISTRATION	67 372	39 461	58.6	GENERAL CONTROL	113 400	86 219	76.0
GENERAL CONTROL	141 029	93 144	66.0	LOCAL UTILITIES	5 947	5 070	85.3
LOCAL UTILITIES	6 432	5 300	82.4	WATER	4 042	3 293	81.5
WATER	4 691	3 765	80.3	ELECTRIC	112	9	8.0
ELECTRIC	186	13	7.0	TRANSIT	1 769	1 769	100.0
TRANSIT	1 522	1 522	100.0	GAS	24	-	-
GAS	33	-	-	ALL OTHER FUNCTIONS ¹	77 765	63 810	82.1
ALL OTHER FUNCTIONS ¹	100 951	76 499	75.8	AVERAGE OCTOBER EARNINGS OF:			
				FULL-TIME EMPLOYEES (DOLLARS)			
				TEACHERS			
				ALL OTHER			
FULL-TIME EQUIVALENT EMPLOYMENT PER 10,000 POPULATION	72.0	68.1	(x)	TEACHERS			
				ALL OTHER			

Note: Because of rounding, detail may not add to totals.

- Represents zero or rounds to zero.

x Not applicable.

¹Includes sewerage, sanitation other than sewerage, housing and urban renewal and water transport and terminals.

Table 4. Employees and Payrolls for Individual Counties Having 100,000 Population or More: October 1974

State and county	Population (full-time part-time)	All employees (full-time part-time)	Full-time equivalent										Average October earnings				
			Total	Education	Highways	Welfare	Hos- pitals	Health	Police	Correc- tion	Financial adminis- tration and general control	Other	October payrolls	Teachers	Other		
ALABAMA																	
CALHOUN	104 203	270	251	-	108	-	-	-	17	20	16	76	14	155	-	615	-
JEFFERSON	649 619	3 940	3 874	-	568	401	692	507	237	405	202	622	645	2 807	-	724	-
MADISON	186 799	630	599	-	190	-	-	38	57	27	25	127	142	360	-	598	-
MOBILE	175 083	1 093	1 083	-	258	-	-	212	145	57	50	280	150	619	-	609	-
MONTGOMERY	121 826	435	426	-	173	2	-	29	50	30	86	56	275	-	647	-	-
ALASKA																	
GREATER ANCHORAGE	145 674	4 797	4 117	3 190	81	-	-	-	88	-	-	258	500	5 429	1 497	1 155	-
ARIZONA																	
MARICOPA	1 126 620	5 380	5 319	50	364	10	1 833	463	494	368	1 090	627	4 505	1 038	845	-	-
PIMA	415 556	3 472	3 325	2	350	-	707	208	383	334	788	573	2 797	692	542	-	-
ARKANSAS																	
PULASKI	308 313	647	629	-	178	66	-	20	64	37	192	72	338	-	535	-	-
CALIFORNIA																	
ALAMEDA	1 091 819	9 482	9 030	-	214	1 709	2 080	589	685	968	1 835	950	9 294	-	1 030	-	-
BUTTE	114 898	1 529	1 265	-	113	211	224	93	108	33	222	261	1 073	-	849	-	-
CONTRA COSTA	582 754	6 814	6 136	-	310	1 474	973	277	315	542	1 082	1 163	6 132	-	1 001	-	-
FRESNO	435 226	5 401	4 926	-	405	613	1 234	531	318	427	783	615	4 732	-	960	-	-
FULLERTON	175 550	1 350	1 350	-	126	341	495	266	324	355	659	1 302	4 726	-	994	-	-
KERN	335 572	5 051	4 766	-	326	741	655	256	334	355	659	1 302	4 726	-	994	-	-
LOS ANGELES	6 923 813	82 226	75 481	37	1 946	13 657	19 506	3 321	4 857	6 534	11 574	14 049	86 050	1 672	1 140	-	-
MARIN	212 154	1 996	1 707	-	95	297	199	199	120	190	439	367	1 888	-	1 115	-	-
MERCED	111 474	1 531	1 430	-	107	257	369	52	89	89	244	252	1 161	-	814	-	-
MONTESANO	255 976	2 004	1 831	-	214	279	444	144	184	202	334	480	1 210	-	968	-	-
ORANGE	1 091 819	12 904	12 904	-	582	1 807	2 080	495	671	592	1 726	814	1 073	-	1 001	-	-
RIVERSIDE	502 113	15 479	5 314	-	389	1 807	2 080	495	671	592	1 726	814	1 073	-	1 001	-	-
SACRAMENTO	675 049	6 723	6 619	-	359	1 344	272	345	647	732	1 119	1 801	6 748	-	1 019	-	-
SAN BERNARDINO	694 548	8 108	7 182	-	514	1 832	1 321	388	679	733	1 315	1 490	6 854	-	958	-	-
SAN DIEGO	1 469 822	11 104	10 345	-	408	2 268	1 847	464	1 023	1 196	2 406	1 633	9 744	-	941	-	-
SAN JOAQUIN	3 298 541	3 874	3 694	-	200	742	969	143	253	312	588	415	3 633	-	994	-	-
SAN MATEO	569 123	4 814	4 462	-	152	373	551	450	358	575	1 028	432	4 504	-	976	-	-
SANTA BARBARA	276 759	3 149	2 934	-	137	373	422	293	297	297	666	482	3 048	-	1 040	-	-
SANTA CLARA	1 156 734	9 997	9 240	-	227	1 788	1 637	1 228	695	684	1 666	1 355	10 226	-	1 102	-	-
SANTA CRUZ	143 979	1 448	1 448	-	141	284	284	127	127	127	127	127	1 418	-	965	-	-
SOLANO	178 927	1 448	1 448	-	86	288	288	161	161	161	161	161	1 354	-	978	-	-
STANISLAUS	215 927	1 448	1 448	-	70	268	268	161	161	161	161	161	1 354	-	978	-	-
TULARE	215 927	1 448	1 448	-	70	268	268	161	161	161	161	161	1 354	-	978	-	-
VENTURA	143 979	1 448	1 448	-	70	268	268	161	161	161	161	161	1 354	-	978	-	-
YOLO	143 979	1 448	1 448	-	70	268	268	161	161	161	161	161	1 354	-	978	-	-

LOCAL GOVERNMENT EMPLOYMENT IN SELECTED METROPOLITAN AREAS AND LARGE COUNTIES: 1974

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Table 1. Summary of Local Government Employment and Payrolls in 74 Major SMSA's, by Function: October 1974

Item	October 1974	Item	October 1974
EMPLOYEES		OCTOBER PAYROLLS (THOUSANDS OF DOLLARS)	
TOTAL	4 709 107	TOTAL	4 041 850
FULL-TIME	3 807 115	FULL-TIME	3 824 871
PART-TIME	901 992	PART-TIME	216 979
FULL-TIME EQUIVALENT EMPLOYMENT	4 051 252	BY FUNCTION:	
BY FUNCTION:		EDUCATION	2 164 453
EDUCATION	2 086 399	TEACHERS	1 689 096
TEACHERS	1 423 173	OTHER	475 357
OTHER	663 226	HIGHWAYS	108 312
HIGHWAYS	121 692	PUBLIC WELFARE	94 598
PUBLIC WELFARE	117 570	HOSPITALS	199 062
HOSPITALS	245 688	HEALTH	58 555
HEALTH	66 055	POLICE PROTECTION	337 132
POLICE PROTECTION	306 211	FIRE PROTECTION	157 924
FIRE PROTECTION	134 693	SEWERAGE	43 651
SEWERAGE	46 833	SANITATION OTHER THAN SEWERAGE	68 138
SANITATION OTHER THAN SEWERAGE	75 791	PARKS AND RECREATION	78 541
PARKS AND RECREATION	96 347	NATURAL RESOURCES	10 475
NATURAL RESOURCES	9 500	HOUSING AND URBAN RENEWAL	49 989
HOUSING AND URBAN RENEWAL	51 839	AIRPORTS	11 891
AIRPORTS	12 019	WATER TRANSPORT AND TERMINALS	6 558
WATER TRANSPORT AND TERMINALS	5 486	CORRECTION	51 355
CORRECTION	51 629	LIBRARIES	31 370
LIBRARIES	42 371	FINANCIAL ADMINISTRATION	61 381
FINANCIAL ADMINISTRATION	70 224	GENERAL CONTROL	139 299
GENERAL CONTROL	145 380	LOCAL UTILITIES	226 129
LOCAL UTILITIES	206 563	WATER SUPPLY	59 982
WATER SUPPLY	63 619	ELECTRIC POWER	34 497
ELECTRIC POWER	30 424	TRANSIT	126 659
TRANSIT	107 642	GAS SUPPLY	4 991
GAS SUPPLY	4 878	ALL OTHER FUNCTIONS	143 037
ALL OTHER FUNCTIONS	158 962	AVERAGE OCTOBER EARNINGS OF FULL-TIME EMPLOYEES (DOLLARS)	1 005
FULL-TIME EQUIVALENT EMPLOYMENT PER 10,000 POPULATION	417.2		

Note: Because of rounding, detail may not add to totals.

Table 2. Local Government Employment and Payrolls in 74 Major SMSA's and Their Component County Areas, by Function: October 1974

Item	Alabama					Arizona	California	
	Birmingham					Phoenix	Anaheim-Santa Ana-Garden Grove	Los Angeles
	Total	Jefferson County	St. Clair County	Shelby County	Walker County	Maricopa County (entire SMSA) ¹	Orange County (entire SMSA) ¹	Los Angeles County (entire SMSA) ¹
POPULATION, 1973 (ESTIMATED)	787 292	649 619	31 470	44 274	61 929	1 126 620	1 596 920	6 921 800
EMPLOYEES								
TOTAL	24 536	20 235	1 107	1 613	1 581	47 187	64 053	327 640
FULL-TIME	21 214	18 117	829	1 115	1 153	37 823	47 798	257 370
PART-TIME	3 322	2 118	278	498	428	9 364	16 255	70 270
FULL-TIME EQUIVALENT EMPLOYMENT	22 252	18 655	921	1 278	1 260	40 109	51 756	277 710
BY FUNCTION:								
EDUCATION	11 104	8 945	553	659	866	21 843	30 460	124 400
TEACHERS	7 808	6 216	353	527	712	14 380	20 446	80 400
OTHER	3 296	2 729	200	132	154	7 463	10 014	44 000
HIGHWAYS	1 295	956	79	119	140	930	1 202	1 005
PUBLIC WELFARE	401	401	-	-	-	10	1 005	1 005
HOSPITALS	1 077	692	126	259	-	1 833	2 616	466
HEALTH	1 008	980	7	10	11	477	466	466
POLICE PROTECTION	1 486	1 294	45	74	74	2 794	3 503	3 503
FIRE PROTECTION	913	887	4	1	18	882	1 538	1 538
SEWERAGE	449	440	1	1	7	178	330	330
SANITATION OTHER THAN SEWERAGE	719	615	10	13	25	1 029	288	288
PARKS AND RECREATION	474	464	2	1	7	514	1 435	1 435
HOUSING AND URBAN RENEWAL	371	359	2	1	9	167	71	71
CORRECTION	259	248	2	5	4	394	1 351	1 351
LIBRARIES	199	192	4	1	1	329	926	926
FINANCIAL ADMINISTRATION	533	474	15	15	25	782	984	984
GENERAL CONTROL	587	459	39	48	41	1 535	1 986	1 986
LOCAL UTILITIES	564	476	16	50	22	3 156	1 142	1 142
WATER SUPPLY	434	380	8	35	15	682	566	566
ELECTRIC POWER	54	54	-	-	-	2 457	193	193
TRANSIT	72	-	-	-	-	-	384	384
GAS SUPPLY	-	42	8	15	7	22	-	-
ALL OTHER FUNCTIONS	814	773	9	22	10	2 846	2 393	2 393
OCTOBER PAYROLLS (THOUSANDS OF DOLLARS)								
TOTAL	16 637	14 484	524	816	802	39 626	59 000	329 100
FULL-TIME	16 092	14 123	485	732	747	37 611	55 151	306 470
PART-TIME	545	361	39	84	55	2 015	3 849	22 710
BY FUNCTION:								
EDUCATION	8 559	7 181	330	457	590	22 022	35 769	148 646
TEACHERS	7 111	5 936	262	397	516	16 802	27 989	112 365
OTHER	1 448	1 245	68	60	74	5 220	7 800	36 270
HIGHWAYS	802	624	44	67	66	812	1 358	6 450
PUBLIC WELFARE	207	207	-	-	-	10	1 057	12 650
HOSPITALS	689	489	65	136	-	1 403	2 696	21 900
HEALTH	768	760	3	6	6	422	466	466
POLICE PROTECTION	1 398	1 272	25	53	47	2 982	4 585	28 000
FIRE PROTECTION	912	897	3	1	10	1 047	1 954	13 000
SEWERAGE	298	292	1	1	4	160	334	334
SANITATION OTHER THAN SEWERAGE	395	325	14	6	14	885	316	316
PARKS AND RECREATION	250	245	2	1	4	742	1 403	1 403
HOUSING AND URBAN RENEWAL	240	234	(2)	(1)	5	142	71	71
CORRECTION	229	222	1	4	1	351	1 203	1 203
LIBRARIES	109	101	2	(2)	(2)	237	575	575
FINANCIAL ADMINISTRATION	396	359	10	9	17	681	977	977
GENERAL CONTROL	470	394	20	33	22	1 455	2 395	2 395
LOCAL UTILITIES	384	336	7	30	11	3 586	1 162	1 162
WATER SUPPLY	293	260	4	21	8	610	589	589
ELECTRIC POWER	44	44	-	-	-	2 951	242	242
TRANSIT	-	-	-	-	-	-	33	33
GAS SUPPLY	47	32	3	9	3	25	-	-
ALL OTHER FUNCTIONS	466	546	6	10	4	2 719	2 601	2 601
Average October Earnings of Full-Time Employees (Dollars)	758	779	585	656	647	994	1 153	1 153
Teachers	910	954	790	753	725	1 158	1 364	1 364
All others	671	689	473	572	525	898	1 007	1 007

See footnotes at end of table.

Table 3. Local Government Employment Per 10,000 Population in 74 Major SMSA's and Their Component County Areas, by Function: October 1974

Item	Alabama					Arizona	California	
	Birmingham					Phoenix	Anaheim-Santa Ana-Garden Grove	Los Angeles
	Total	Jefferson County	St. Clair County	Shelby County	Walker County	Maricopa County (entire SMSA)	Orange County (entire SMSA) ¹	Los Angeles County (entire SMSA) ¹
POPULATION, 1973 (ESTIMATED) . . .	787 292	649 619	31 470	44 274	61 929	1 126 620	1 596 920	6 900 000
EMPLOYEES								
TOTAL	311.7	311.5	353.0	365.9	255.3	418.8	401.2	401.2
FULL-TIME	269.5	278.9	264.1	252.7	186.2	335.7	299.4	377.0
PART-TIME	42.2	32.6	89.0	113.2	69.1	83.1	101.8	101.8
FULL-TIME EQUIVALENT EMPLOYMENT	282.6	287.2	292.7	288.7	203.5	356.0	324.1	401.2
BY FUNCTION:								
EDUCATION	141.0	137.7	175.7	148.8	139.8	193.9	190.7	180.1
TEACHERS	99.2	95.7	112.2	119.0	115.0	127.6	128.0	116.2
OTHER	41.9	42.0	63.6	29.8	24.9	66.3	62.7	64.0
HIGHWAYS	16.4	14.7	25.1	26.9	22.6	8.3	7.5	8.3
PUBLIC WELFARE	5.1	6.2	-	-	-	0.1	6.7	19.8
HOSPITALS	13.7	10.7	40.0	58.5	-	16.3	16.4	29.2
HEALTH	12.8	15.1	2.2	2.3	1.8	4.2	2.9	5.2
POLICE PROTECTION	18.9	19.9	14.3	16.5	11.9	24.8	21.9	29.9
FIRE PROTECTION	11.6	13.7	2.2	0.2	2.9	7.8	9.6	12.0
SEWERAGE	5.7	6.8	0.3	0.2	1.1	1.6	2.1	2.1
SANITATION OTHER THAN SEWERAGE	9.1	9.5	3.2	2.9	4.0	9.1	11.8	3.1
PARKS AND RECREATION	6.0	7.1	0.6	0.2	1.1	8.1	9.0	11.1
HOUSING AND URBAN RENEWAL	4.7	5.5	0.6	0.2	1.5	1.5	0.4	-
CORRECTION	3.3	3.8	0.6	1.1	0.6	3.5	8.5	-
LIBRARIES	2.5	3.0	1.3	0.2	0.2	2.9	2.9	-
FINANCIAL ADMINISTRATION	6.8	7.3	6.0	3.4	4.0	7.0	6.2	-
GENERAL CONTROL	7.5	7.1	12.4	10.8	6.6	13.6	12.4	-
LOCAL UTILITIES	7.2	7.3	5.1	11.3	3.6	28.0	7.2	-
WATER SUPPLY	5.6	5.8	2.5	7.9	2.6	6.1	3.5	-
ELECTRIC POWER	0.7	0.8	-	-	-	21.8	1.2	-
TRANSIT	-	-	-	-	-	-	2.4	-
GAS SUPPLY	0.9	0.6	2.5	3.4	1.1	0.2	-	-
ALL OTHER FUNCTIONS	10.3	11.9	2.9	5.0	1.6	25.3	15.0	-
California--Continued								
Riverside-San Bernardino-Ontario				Sacramento				Santa Col.
								(entire SMSA)
Total	Riverside County ²	San Bernardino County ²	Total	Placer County	Sacramento County	Yolo County	San Col. (entire SMSA)	
POPULATION, 1973 (ESTIMATED) . . .	1 196 691	502 143	694 548	864 374	86 474	675 049	102 851	1 469 000
EMPLOYEES								
TOTAL	471.5	485.7	461.3	456.0	504.8	458.2	400.2	422.1
FULL-TIME	342.5	366.6	325.1	329.3	347.2	334.7	278.5	309.5
PART-TIME	129.0	119.1	136.2	126.7	157.6	123.5	121.7	112.7
FULL-TIME EQUIVALENT EMPLOYMENT	374.2	398.2	356.7	359.7	380.8	364.4	311.0	333.1
BY FUNCTION:								
EDUCATION	197.8	193.5	201.0	193.4	218.4	195.5	159.2	162.1
TEACHERS	127.4	124.5	129.5	127.1	147.2	126.8	112.7	113.7
OTHER	70.4	69.0	71.5	66.3	71.2	68.7	46.5	68.4
HIGHWAYS	11.5	13.1	10.4	9.6	21.3	7.8	11.8	1.7
PUBLIC WELFARE	13.7	16.1	12.0	18.3	11.4	19.9	13.7	-
HOSPITALS	31.6	46.4	21.4	5.9	9.6	4.0	15.0	-
HEALTH	7.0	8.9	5.6	5.4	5.0	5.1	7.6	-
POLICE PROTECTION	23.0	26.5	20.5	20.1	22.1	19.8	20.4	-
FIRE PROTECTION	9.4	7.6	10.7	8.0	4.4	8.1	10.3	-
SEWERAGE	2.3	2.7	2.0	4.8	4.9	5.0	3.2	-
SANITATION OTHER THAN SEWERAGE	3.9	3.4	4.2	6.9	2.0	8.3	2.1	-
PARKS AND RECREATION	7.2	8.6	6.2	10.8	3.7	12.1	8.6	-
HOUSING AND URBAN RENEWAL	0.8	(2)	1.3	2.1	-	2.4	2.2	-
CORRECTION	10.9	11.3	10.7	10.1	7.9	10.8	7.1	-
LIBRARIES	3.7	3.4	3.8	3.6	4.9	3.2	4.8	-
FINANCIAL ADMINISTRATION	8.5	10.1	7.4	8.3	15.6	7.2	9.9	-
GENERAL CONTROL	15.1	11.6	17.8	13.2	16.7	12.4	15.3	-
LOCAL UTILITIES	8.7	14.1	4.9	19.6	14.3	22.9	1.9	-
WATER SUPPLY	6.9	10.1	4.5	3.5	9.5	2.9	1.8	-
ELECTRIC POWER	1.8	3.7	0.3	16.1	4.6	20.0	-	-
TRANSIT	0.1	0.3	-	-	0.2	-	0.1	-
GAS SUPPLY	-	-	-	-	-	-	-	-
ALL OTHER FUNCTIONS	18.9	21.8	16.9	19.6	18.7	19.9	18.0	-

See footnotes at end of table.

Table 4. Employment and Payrolls of Selected Local Governments in 74 Major SMSA's, by Function: October 1974

Item	Alabama			Arizona				Sa. P. Agri. Inpr. Power D.
	Birmingham			Phoenix				
	Total	Jefferson County	Birmingham city	Total	Maricopa County	Phoenix city		
EMPLOYEES								
TOTAL	24 536	3 940	4 182	47 187	5 387	7 621	2	
FULL-TIME	21 214	3 840	4 101	37 823	5 269	6 722	2	
PART-TIME	3 322	100	81	9 364	118	899		
FULL-TIME EQUIVALENT EMPLOYMENT	22 252	3 874	4 109	40 109	5 319	6 932	2	
BY FUNCTION:								
EDUCATION	11 104	-	-	21 843	50	-		
TEACHERS	7 808	-	-	14 380	38	-		
OTHER	3 296	-	-	7 463	12	-		
HIGHWAYS	1 295	568	231	930	364	366		
PUBLIC WELFARE	401	401	-	10	10	-		
HOSPITALS	1 077	692	-	1 833	1 833	-		
HEALTH	1 008	507	472	477	463	14		
POLICE PROTECTION	1 486	237	779	2 794	494	1 631		
FIRE PROTECTION	913	-	645	882	-	648		
SEWERAGE	449	208	201	176	-	145		
SANITATION OTHER THAN SEWERAGE	719	50	340	1 029	-	684		
PARKS AND RECREATION	474	-	396	914	92	576		
HOUSING AND URBAN RENEWAL	371	-	-	167	21	130		
CORRECTION	259	202	46	394	388	-		
FINANCIAL ADMINISTRATION	533	351	81	792	273	270		
GENERAL CONTROL	587	271	145	1 535	817	509		
LOCAL UTILITIES	564	-	287	3 156	-	543		
WATER SUPPLY	438	-	287	682	-	543		
ALL OTHER FUNCTIONS	1 012	387	486	3 175	514	1 416		
OCTOBER PAYROLLS (THOUSANDS OF DOLLARS)								
TOTAL	16 637	2 805	3 230	39 626	4 503	6 939		
FULL-TIME	16 092	2 780	3 226	37 611	4 465	6 755	3	
PART-TIME	545	25	4	2 015	38	184		
BY FUNCTION:								
EDUCATION	8 559	-	-	22 022	47	-		
TEACHERS	7 111	-	-	16 802	40	-		
OTHER	1 448	-	-	5 220	7	-		
HIGHWAYS	802	394	141	812	313	320		
PUBLIC WELFARE	207	207	-	10	10	-		
HOSPITALS	689	489	-	1 403	1 403	-		
HEALTH	778	381	378	422	409	13		
POLICE PROTECTION	1 398	229	783	2 982	498	1 853		
FIRE PROTECTION	912	-	661	1 047	-	810		
SEWERAGE	298	168	111	160	-	133		
SANITATION OTHER THAN SEWERAGE	355	35	162	855	-	604		
PARKS AND RECREATION	250	-	206	742	73	476		
HOUSING AND URBAN RENEWAL	240	-	-	142	13	113		
CORRECTIONS	229	177	45	351	347	-		
FINANCIAL ADMINISTRATION	396	252	72	681	207	264		
GENERAL CONTROL	470	218	134	1 455	704	551		
LOCAL UTILITIES	384	-	206	3 586	-	477		
WATER SUPPLY	293	-	206	610	-	477		
ALL OTHER FUNCTIONS	670	255	331	2 956	479	1 325		
Average October Earnings of								
Full-Time Employees (Dollars)	758	723	786	994	844	1 004		
Teachers	910	-	-	1 158	1 038	-		
All others	671	723	786	898	845	1 004		

See footnotes at end of table.

Table 5. Employment and Payrolls of Local Governments in County Areas of 200,000 Population or More Outside the 74 Major SMSA's by Function: October 1974

Item	Alabama	Arizona	Arkansas	California						So Co
	Mobile County	Pima County	Pulaski County	Fresno County	Kern County ^a	Monterey County	San Joaquin County	Santa Barbara County		
POPULATION, 1973 (ESTIMATED) . . .	325 303	414 556	308 313	435 226	335 572	255 478	298 541	276 759		
EMPLOYEES										
TOTAL	9 626	18 646	8 604	23 311	18 665	11 850	14 291	13 308		
FULL-TIME	8 094	14 965	7 603	16 250	14 053	8 652	11 172	9 102	2	
PART-TIME	1 532	3 681	1 001	7 061	4 612	3 198	3 119	4 206		
FULL-TIME EQUIVALENT EMPLOYMENT	8 650	15 917	7 954	17 932	15 091	9 466	11 915	9 964	8	
BY FUNCTION:										
EDUCATION	4 369	8 104	4 453	9 699	8 715	5 490	5 937	5 403	4	
TEACHERS	2 904	4 947	3 233	6 493	5 348	3 555	4 113	3 601	3	
OTHER	1 465	3 157	1 220	3 206	3 367	1 935	1 824	1 802	1	
HIGHWAYS	514	592	356	605	342	350	279	237		
PUBLIC WELFARE	-	-	66	613	746	279	742	373		
HOSPITALS	7	707	89	1 470	692	947	969	572		
HEALTH	213	254	77	531	269	144	305	243		
POLICE PROTECTION	744	1 194	531	866	688	499	694	459		
FIRE PROTECTION	498	506	438	505	601	183	299	344		
SEWERAGE	127	187	112	83	72	75	104	87		
SANITATION OTHER THAN SEWERAGE	280	393	247	226	87	30	63	73		
PARKS AND RECREATION	229	537	276	376	379	211	248	256		
HOUSING AND URBAN RENEWAL	241	94	134	173	62	26	109	38		
CORRECTION	63	414	61	428	345	202	312	297		
LIBRARIES	93	167	62	190	161	91	117	108		
FINANCIAL ADMINISTRATION	205	486	102	393	276	193	291	286		
GENERAL CONTROL	262	704	224	756	621	259	481	528		
LOCAL UTILITIES	322	358	435	226	99	9	130	234		
WATER SUPPLY	259	354	243	103	98	9	23	158		
ELECTRIC POWER	-	-	77	-	-	-	33	14		
TRANSIT	63	-	115	117	1	-	74	62		
GAS SUPPLY	-	-	-	6	-	-	-	-		
ALL OTHER FUNCTIONS	463	1 120	289	792	736	476	835	326		
OCTOBER PAYROLLS (THOUSANDS OF DOLLARS)										
TOTAL	5 720	15 259	5 158	17 905	14 513	9 124	12 412	11 599		
FULL-TIME	5 457	14 477	4 963	16 327	13 586	8 369	11 702	10 586	7	
PART-TIME	263	782	195	1 578	927	755	710	1 013		
BY FUNCTION:										
EDUCATION	2 840	4 492	2 981	9 858	8 253	5 348	6 226	6 934	4	
TEACHERS	2 290	4 431	2 439	7 536	5 877	3 931	4 718	5 376	3	
OTHER	550	2 061	542	2 322	2 376	1 417	1 508	1 558		
HIGHWAYS	276	490	181	636	343	354	302	263		
PUBLIC WELFARE	-	-	24	527	617	232	675	373		
HOSPITALS	6	510	25	1 229	746	785	1 014	472		
HEALTH	135	203	41	519	278	144	325	251		
POLICE PROTECTION	591	1 212	411	1 029	870	536	829	675		
FIRE PROTECTION	447	525	337	508	760	208	381	432		
SEWERAGE	63	156	73	73	60	72	113	76		
SANITATION OTHER THAN SEWERAGE	142	315	122	204	91	24	55	68		
PARKS AND RECREATION	130	414	139	325	312	193	226	234		
HOUSING AND URBAN RENEWAL	169	77	84	165	47	22	99	44		
CORRECTION	40	326	43	422	367	210	302	326		
LIBRARIES	62	128	32	154	108	66	101	88		
FINANCIAL ADMINISTRATION	149	458	63	362	269	191	277	277		
GENERAL CONTROL	177	661	166	840	634	262	482	564		
LOCAL UTILITIES	213	302	259	213	77	9	129	225		
WATER SUPPLY	169	302	123	95	76	9	23	157		
ELECTRIC POWER	-	-	62	-	-	-	41	16		
TRANSIT	44	-	74	115	1	-	65	53		
GAS SUPPLY	-	-	-	3	-	-	-	-		
ALL OTHER FUNCTIONS	280	990	177	731	677	468	882	340		
Average October Earnings of Full-Time Employees (Dollars)	674	967	652	1 004	966	967	1 047	1 163		
Teachers	748	1 297	754	1 159	1 094	1 093	1 140	1 488		
All others	610	814	577	915	896	888	995	962		

See footnotes at end of table.

Table 6. Local Government Employment Per 10,000 Population in County Areas of 200,000 Population or More Outside the 74 Major SMSA's, by Function: October 1974

Item	Alabama	Arizona	Arkansas	California						S. Co.
	Mobile County	Pima County	Pulaski County	Fresno County	Kern County ¹	Monterey County	San Joaquin County	Santa Barbara County		
POPULATION, 1973 (ESTIMATED) . .	325 303	415 556	308 313	435 226	335 572	255 478	298 541	276 759	234	
EMPLOYEES										
TOTAL	295.9	448.8	279.1	535.7	556.4	464.0	478.7	480.9	417.	
FULL-TIME	245.8	360.2	245.6	373.4	418.9	338.7	374.2	328.9	326.4	
PART-TIME	47.1	88.6	32.5	162.3	137.5	125.2	104.5	152.0	90.8	
FULL-TIME EQUIVALENT EMPLOYMENT	265.9	383.0	258.0	412.0	449.7	370.5	399.1	360.0	347.8	
BY FUNCTION:										
EDUCATION	134.3	195.0	144.4	222.8	259.7	214.9	198.9	155.2	187.9	
TEACHERS	89.3	119.0	104.9	149.2	159.4	139.2	137.8	130.1	135.7	
OTHER	45.0	76.0	39.6	73.7	100.3	75.7	61.1	65.1	52.2	
HIGHWAYS	15.8	14.2	11.5	13.9	10.2	13.7	9.3	8.6	13.1	
PUBLIC WELFARE	-	-	2.1	14.1	22.2	10.9	24.9	13.5	14.0	
HOSPITALS	0.2	17.0	2.4	33.8	26.6	37.1	32.2	20.7	26.5	
HEALTH	6.5	5.1	2.5	12.2	8.0	5.6	10.2	8.8	10.1	
POLICE PROTECTION	23.5	24.7	17.2	19.9	20.5	19.5	23.2	20.2	15.6	
FIRE PROTECTION	15.3	12.2	14.2	11.6	17.9	7.2	10.0	12.4	5.	
SEWERAGE	3.9	4.5	3.6	1.9	2.1	2.9	3.5	3.1	3	
SANITATION OTHER THAN SEWERAGE	8.6	9.5	8.0	5.2	2.6	1.2	2.1	2.6	1	
PARKS AND RECREATION	7.0	12.9	9.0	8.6	11.3	8.3	8.3	9.2	9.2	
HOUSING AND URBAN RENEWAL	7.4	2.3	4.3	4.0	1.8	1.1	3.7	1.4	1.4	
CORRECTION	1.9	10.0	2.0	9.8	10.3	7.9	10.5	10.7	10.7	
LIBRARIES	2.9	4.0	2.0	4.4	4.8	3.6	3.9	3.9	3.9	
FINANCIAL ADMINISTRATION	6.3	14.1	3.3	9.0	8.2	7.6	9.7	10.3	10.3	
GENERAL CONTROL	6.1	16.9	7.3	17.4	18.5	10.1	16.1	19.1	19.1	
LOCAL UTILITIES	9.9	8.6	14.1	5.2	3.0	0.4	4.4	8.5	8.5	
WATER SUPPLY	8.0	8.6	7.9	2.4	2.9	0.4	0.8	5.2	5.2	
ELECTRIC POWER	-	-	2.5	-	-	-	1.1	0.5	0.5	
TRANSIT	1.9	-	3.7	2.7	(2)	-	-	2.2	2.2	
GAS SUPPLY	-	-	-	0.1	-	-	-	-	-	
ALL OTHER FUNCTIONS	14.2	27.0	9.4	18.2	21.9	18.6	28.0	11.8	11.8	
	California--Continued			Colorado	Connecticut	Florida				
	Stanislaus County ¹	Ventura County ¹	El Paso County	New London County	Brevard County ¹	Escambia County	Palm Beach County ¹	Polk County		
POPULATION, 1973 (ESTIMATED) . .	207 072	419 900	283 687	237 717	230 205	215 501	412 074	254		
EMPLOYEES										
TOTAL	503.2	462.6	376.2	294.4	430.1	401.2	422.9	465.		
FULL-TIME	361.9	343.2	286.0	239.1	382.8	345.3	359.1	359.5		
PART-TIME	141.3	139.4	90.2	55.2	51.3	55.9	63.7	106.4		
FULL-TIME EQUIVALENT EMPLOYMENT	388.6	370.3	304.8	250.7	399.3	399.2	377.4	381.5		
BY FUNCTION:										
EDUCATION	201.8	210.1	176.6	171.0	228.8	245.4	178.4	232.2		
TEACHERS	133.3	143.1	133.0	133.6	146.3	142.7	110.3	143.5		
OTHER	68.4	67.0	43.6	37.4	82.6	102.7	68.0	88.7		
HIGHWAYS	10.8	7.1	8.9	10.6	14.4	7.9	7.9	18.7		
PUBLIC WELFARE	19.3	9.8	8.9	0.9	0.8	9.0	1.1	0.1		
HOSPITALS	17.0	10.4	14.0	-	31.2	21.6	22.6	16.		
HEALTH	8.4	14.0	4.0	2.7	2.1	0.7	0.1	0.1		
POLICE PROTECTION	23.8	20.0	16.5	15.0	22.7	15.9	30.7	2.		
FIRE PROTECTION	7.2	11.7	8.3	7.6	10.3	5.8	11.9	11.9		
CORRECTION	7.6	3.7	3.3	2.3	6.6	3.8	4.6	4.6		
SANITATION OTHER THAN SEWERAGE	4.3	2.7	0.5	7.7	4.5	11.2	11.2	11.2		
PARKS AND RECREATION	8.9	8.6	6.6	2.9	12.1	3.3	16.2	16.2		
HOUSING AND URBAN RENEWAL	3.1	1.0	0.4	1.8	0.1	-	1.1	1.1		
HEALTH	14.0	8.6	2.1	-	1.0	2.6	3.2	3.2		
LIBRARIES	4.5	4.0	3.2	1.4	2.9	1.3	2.6	2.6		
FINANCIAL ADMINISTRATION	8.3	9.8	4.8	5.5	11.5	8.0	10.6	10.6		
GENERAL CONTROL	11.5	16.7	8.5	4.7	20.0	10.3	11.6	11.6		
LOCAL UTILITIES	20.5	12.7	6.5	12.7	6.5	9.3	10.5	10.5		
WATER SUPPLY	1.9	4.7	8.6	4.1	6.5	5.1	8.2	8.2		
ELECTRIC POWER	18.7	-	12.4	6.6	-	-	2.3	2.3		
TRANSIT	-	0.8	-	-	-	-	-	-		
GAS SUPPLY	-	-	6.6	1.9	-	-	4.1	4.1		
ALL OTHER FUNCTIONS	28.9	26.5	9.3	5.1	20.4	9.7	52.6	52.6		

See footnotes at end of table.

Quarterly Summary of State and Local Tax Revenue

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3. Collections of Selected State Taxes, Third Quarter of 1975 and Prior Periods

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter of 1975 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1975:										
3d quarter.....	23,132	19,289	13,843	11,338	7,314	2,225	5,503	1,172	849	4,731
2d quarter.....	37,112	23,158	13,951	11,504	7,529	2,101	6,249	2,508	1,062	6,159
1st quarter.....	34,743	20,351	14,392	12,013	7,424	1,950	5,161	1,774	1,579	4,842
1974:										
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	5,328	1,268	709	4,294
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	5,044	1,209	817	4,267
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	5,375	2,167	1,050	5,934
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	4,876	1,505	1,555	4,431
1973:										
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	4,856	1,083	673	3,634
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	4,500	1,017	655	3,535
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	5,341	2,025	1,092	5,212
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	4,505	1,421	1,483	4,248
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
12 MONTHS ENDING										
September 1975.....	143,495	81,315	62,150	52,440	29,473	8,394	22,241	6,722	4,199	20,026
June 1975.....	141,454	80,124	61,330	51,792	29,075	8,317	21,782	6,759	4,167	19,562
March 1975.....	138,628	78,430	60,198	50,860	28,673	8,277	20,908	6,418	4,155	19,337
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	20,623	6,149	4,131	18,926
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	20,151	5,964	4,095	18,266
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	19,607	5,772	3,933	17,534
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	19,574	5,630	3,975	16,812
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	19,202	5,546	3,903	16,629
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,157	18,380	5,368	3,831	16,404
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	17,977	5,208	3,812	16,287
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	18,038	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,480	4,734	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,111	4,228	3,411	15,160
March 1972.....	104,383	56,885	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1973-74. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data change of less than 1 percent have been made without specific notation. See text discussions of "Sources of Data and Limitations."

**Table 2. Local Collections of Property Taxes in Selected Local Areas:
12 Months Ended September 1975, and Prior Periods**

(Dollar amounts in millions)

Area	Area population, 1972 ¹	Collections, 12 months ended September			Area	Area population, 1972 ¹	Collections, 12 months ended September		
		1975	1974	Percent change			1975	1974	Percent change
ALABAMA					DISTRICT OF COLUMBIA--Continued				
Birmingham SMSA ²	778,500	(NA)	(NA)	(NA)	Washington, D.C.-Md.-Va. SMSA--Continued				
Jefferson County.....	646,300	59.8	55.2	8.3	Arlington County, Va.....	170,000	(NA)	47.2	(NA)
Other county.....					Fairfax city, Va.....	21,700	6.7	5.9	13.6
Mobile.....	323,800	21.5	17.7	21.5	Fairfax County, Va.....	482,100	153.7	134.9	13.9
ARIZONA					Falls Church city, Va.....	10,400	2.9	2.6	11.5
Phoenix SMSA (Maricopa County)...	1,053,000	241.7	218.2	10.8	Loudoun County, Va.....	40,600	9.1	10.5	15.4
Other county:					Prince William County, Va.....	125,100	31.8	26.5	20.0
Pima.....	387,000	120.6	108.1	11.6	FLORIDA				
CALIFORNIA					Fort Lauderdale-Hollywood SMSA (Broward County).....	684,900	143.1	137.6	4.0
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,527,300	577.3	495.9	16.4	Jacksonville SMSA ²	635,500	(NA)	(NA)	(NA)
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,999,600	2,763.4	2,409.5	14.7	Duval County (Jacksonville city).....	535,300	70.8	71.0	-0.3
Riverside-San Bernardino-Ontario SMSA.....					Miami SMSA (Dade County).....	1,331,200	320.1	293.7	7.2
Riverside County.....					Orlando SMSA ²	506,200	(NA)	(NA)	(NA)
San Bern.....					Orange County.....	373,800	81.4	66.3	22.8
					Tampa-St. Petersburg SMSA ²	1,189,000	(NA)	(NA)	(NA)
					Hillsborough County.....	511,000		78.0	9.2
					Panama County.....				8.9
					GEORGIA				

Table 3. Collections of Selected State Taxes, Third Quarter of 1975 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	3d quarter 1975 (thousand dollars)	12-month periods			3d quarter 1975 (thousand dollars)	12-month periods		
		Year ended Sept. 1975 (thousand dollars)	Percent change from--			Year ended Sept. 1975 (thousand dollars)	Percent change from--	
			Year ended June 1975	Year ended Sept. 1974			Year ended June 1975	Year ended Sept. 1974
United States, total ¹	6,182,843	25,121,118	1.7	11.1	2,217,059	8,346,572	1.2	1.9
Alabama.....	92,021	354,750	2.2	10.4	38,921	148,571	0.3	0.5
Alaska ²	(X)	(X)	(X)	(X)	6,576	19,742	9.6	33.9
Arizona.....	101,406	409,351	3.0	26.2	27,143	104,179	2.5	317.0
Arkansas.....	58,895	215,408	2.0	7.7	29,601	108,610	0.4	0.4
California.....	887,407	3,441,567	1.8	20.3	197,907	750,080	0.9	1.8
Colorado.....	79,256	271,076	-1.4	2.5	29,744	93,963	2.9	1.6
Connecticut.....	419,210	1,425,842	1.9	-5.6	36,023	137,770		0.5
Delaware.....		(X)	(X)	(X)	7,554			4.2
District of Columbia.....			-0.1	5.0	4,877			1.9
			-1.0	-2.5				

State	Individual income				Motor vehicle and operators' licenses			
	3d quarter 1975 (thousand dollars)	12-month periods			3d quarter 1975 (thousand dollars)	12-month periods		
		Year ended Sept. 1975 (thousand dollars)	Percent change from--			Year ended Sept. 1975 (thousand dollars)	Percent change from--	
			Year ended June 1975	Year ended Sept. 1974			Year ended June 1975	Year ended Sept. 1974

Construction Expenditure of State and Local Governments

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Table

1. Expenditure of State and Local Governments for New Construction: Third Quarter of 1975 and Prior Periods
2. Expenditure of State and Local Governments for New Construction, by Level of Government and by Function: 12 Months Ended September 1975 and Prior 12-Month Intervals

**Table 1. Expenditure of State and Local Governments for New Construction:
Third Quarter of 1975 and Prior Quarters**
(Millions of dollars)

Period	All functions			Highways	Education	Water supply and sewerage	All other functions
	Total	State governments	Local governments				
1975:							
3rd quarter ^P	9,451	4,362	5,089	3,705	1,839	1,104	2,802
September ^P	3,128	1,520	1,608	1,294	623	342	868
August.....	3,113	1,462	1,652	1,241	613	371	889
July.....	3,210	1,380	1,830	1,170	603	392	1,045
2d quarter ^P	8,079	3,284	4,795	2,563	1,760	1,180	2,577
1st quarter.....	7,348	2,826	4,522	2,104	1,714	1,035	2,495
1974:							
4th quarter.....	8,839	4,017	4,822	3,471	1,731	1,034	2,603
3d quarter.....	9,360	4,134	5,206	3,631	1,870	1,125	2,734
2d quarter.....	8,016	3,532	4,484	2,623	1,959	1,024	2,410
1st quarter.....	6,275	2,926	3,349	2,020	1,655	712	1,888
1973:							
4th quarter.....	7,670	3,613	4,057	3,061	1,670	892	2,048
3d quarter.....	7,536	3,671	3,865	3,138	1,566	836	1,995
2d quarter.....	6,628	3,262	3,366	2,182	1,757	721	1,969
1st quarter.....	5,776	2,979	2,797	1,837	1,553	545	1,841
1972:							
4th quarter.....	7,119	3,815	3,304	2,958	1,591	680	1,891
3d quarter.....	7,059	3,660	3,400	3,032	1,486	749	1,792
2d quarter.....	6,044	2,988	3,056	2,340	1,267	694	1,743
1st quarter.....	5,344	2,442	2,902	1,745	1,304	667	1,628

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

^PPreliminary.

^RRevised.

Table 2. Expenditure of State and Local Governments for New Construction, by Level of Government and by Function: 12 Months Ended September 1975 and Prior 12-Month Intervals

(Amounts in millions of dollars)

Function	12 months ended September 1975 ^P			Amount, 12 months ended--			
	Amount	Percent	Percent increase or decrease (-) from previous year	June 1975 ^R	March 1975	December 1974	September 1974
All functions, total.....	33,717	100.0	7.6	33,626	33,563	32,490	31,321
State governments.....	14,489	43.0	1.9	14,282	14,529	14,630	14,226
Local governments.....	19,228	57.0	12.5	19,344	19,034	17,860	17,096
Highways.....	11,843	35.1	4.5	11,769	11,828	11,745	11,335
Education.....	7,043	20.9	-1.6	7,075	7,274	7,215	7,154
Sewerage.....	2,928	8.7	17.4	2,918	2,800	2,585	2,493
Water supply.....	1,425	4.2	13.1	1,455	1,418	1,309	1,260
Electric power systems.....	1,231	3.7	-2.1	1,321	1,370	1,362	1,258
Housing and urban renewal.....	827	2.5	-0.2	847	854	810	829
General public buildings.....	1,318	3.9	16.9	1,324	1,282	1,215	1,127
Natural resources.....	604	1.8	39.8	539	496	475	432
Hospitals.....	1,139	3.4	15.2	1,112	1,092	1,053	989
Local parks and recreation.....	839	2.5	5.1	863	847	795	798
Airports.....	671	2.0	5.5	734	743	687	636
All other ¹	3,848	11.4	27.8	3,669	3,559	3,239	3,010

Note: Because of rounding, detail may not add to totals. Local government amounts are estimates subject to sampling variation; see text.

^PPreliminary.

^RRevised.

¹Including construction for water transport and terminals, correction, transit systems, police and fire protection, and miscellaneous other functions.

Finances of Selected Public Employee Retirement Systems

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1. Cash and Security Holdings of Major Public-Employee Retirement Systems: September 30, 1975 and Prior Quarters
2. Receipts, Benefits and Withdrawal Payments of Major Public-Employee Retirement Systems: September 30, 1975 and Prior Quarters

**Table 1. Cash and Security Holdings of Major Public-Employee Retirement Systems:
September 30, 1975 and Prior Quarters**

(Millions of dollars)

Date	Cash and security holdings							
	Total	Cash and deposits	Federal securities	State and local government securities	Corporate bonds	Corporate stocks	Mortgages	Other securities
September 30, 1975.....	90,875	512	2,456	¹ 1,184	50,407	19,556	6,915	9,845
June 30, 1975.....	88,955	590	2,204	788	49,670	18,961	6,821	9,921
March 31, 1975.....	85,262	795	1,541	623	48,284	18,410	6,747	8,862
December 31, 1974.....	83,076	719	1,443	595	47,404	17,974	6,775	8,166
September 30, 1974.....	79,566	777	1,380	637	45,291	17,031	6,509	7,941
June 30, 1974.....	76,891	721	1,879	661	43,431	16,830	6,656	6,713
March 31, 1974.....	73,454	577	2,538	998	40,928	16,010	6,975	5,428
December 31, 1973.....	71,621	691	2,462	1,011	40,253	15,352	6,950	4,902
September 30, 1973.....	69,813	636	2,863	1,107	39,516	14,284	6,519	4,888
June 30, 1973.....	68,850	761	2,777	1,100	39,016	13,815	6,620	4,761
March 31, 1973.....	66,050	406	2,907	1,135	37,888	13,039	6,384	4,291
December 31, 1972.....	64,406	470	2,947	1,355	36,916	12,218	6,322	4,178
September 30, 1972.....	63,087	409	3,271	1,348	36,253	11,574	6,332	3,900
June 30, 1972.....	61,852	344	3,499	1,479	35,142	10,908	6,367	4,113
March 31, 1972.....	59,313	441	3,504	1,450	33,603	10,097	6,134	4,084

^rRevised.

¹Reflects investment changes by New York City retirement systems.

Table 2. Receipts, Benefits and Withdrawal Payments of Major Public-Employee Retirement Systems: September 30, 1975 and Prior Quarters

(Millions of dollars)

Date	Receipts				Benefit and withdrawal payments		
	Total	Employee contributions	Government contributions	Earnings on investments	Total	Benefits	Withdrawals
September 30, 1975.....	4,044	915	1,937	1,192	1,729	1,470	259
June 30, 1975.....	^r 4,524	^r 1,065	^r 2,163	1,295	^r 1,596	1,423	^r 173
March 31, 1975.....	3,880	1,061	1,647	1,172	1,635	1,416	219
December 31, 1974.....	3,935	1,011	1,770	1,153	1,643	1,382	261
September 30, 1974.....	3,640	835	1,764	1,042	1,546	1,283	263

^rRevised.

Special Studies

State and Local Government

Special Studies No. 69

**PROPERTY VALUES SUBJECT
TO LOCAL GENERAL
PROPERTY TAXATION IN THE
UNITED STATES: 1973**

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Table

1. Gross and Net Assessed Value of Property Subject to Local General Property Taxation, by States: 1971 and 1973
2. Assessed Value of Property Subject to Local General Property Taxation, Inside and Outside SMSA's, by States: 1973.
3. Assessed Value of Property Subject to Local General Property Taxation by Major Classes, by States: 1973
4. Assessed Value of Property Subject to Local General Property Taxation, for SMSA's, Counties, and Selected Major Cities: 1973.

Table 1. Gross and Net Assessed Value of Property Subject to Local General Property Taxation, by States: 1971 and 1973

(Amounts in millions of dollars. The value of wholly exempt property is omitted from this table)

Area	1971						1973					
	Gross assessed value (before partial exemptions)			Net assessed value (after deduction of partial exemptions)			Gross assessed value (before partial exemptions)			Net assessed value (after deduction of partial exemptions)		
	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property	Total	State- assessed property	Locally assessed property
UNITED STATES	717 761	53 518	664 242	694 575	53 516	641 060	872 580	59 350	813 232	844 950	59 336	785 615
REGIONS:												
NORTHEAST	185 117	3 140	181 978	180 715	3 140	177 575	226 738	3 098	223 641	222 811	3 098	219 714
CENTRAL	200 363	21 132	179 231	199 028	21 132	177 896	237 615	20 057	217 559	236 462	20 057	216 406
SOUTH	209 654	17 188	192 466	197 649	17 188	180 460	261 713	22 580	239 135	248 483	22 580	225 902
WEST	122 627	12 057	110 568	117 184	12 055	105 129	146 514	13 615	132 897	137 194	13 601	123 593
ALABAMA ¹	5 022	771	4 251	4 898	771	4 128	5 097	954	4 142	4 969	954	4 015
ALASKA	2 430	-	2 430	2 430	-	2 430	3 750	-	3 750	3 737	-	3 737
ARIZONA	3 219	1 192	2 027	3 172	1 192	1 980	4 544	419	3 125	4 501	419	3 082
ARKANSAS	2 322	-	2 322	2 322	-	2 322	3 711	509	2 251	3 711	509	2 251
CALIFORNIA	59 174	-	59 174	59 174	-	59 174	67 345	4 610	62 735	67 345	4 610	62 735
							4 823	6 611				

Table 2. Assessed Value of Property Subject to Local General Property Taxation, Inside and Outside SMSA's, by States: 1973

(Amounts in millions of dollars. The value of wholly exempt property is omitted from this table)

Area	Gross assessed value (before partial exemptions)		Assessed value subject to tax, after deduction of partial exemptions						Percent of assessed value subject to tax			
	Total including State- assessed property	Locally assessed property	Total		Locally assessed property			Total	State- assessed property	Locally assessed property		
			Total	State- assessed property	Total	Real	Personal			Real	Personal	
UNITED STATES	872 580	704 574	108 659	844 950	59 336	785 615	679 354	106 259	100.0	7.0	80.4	12.6
INSIDE STANDARD METROPOLITAN STATISTICAL AREAS*	654 704	543 077	74 924	632 725	36 701	596 020	523 143	72 880	100.0	5.8	82.7	11.5
OUTSIDE STANDARD METROPOLITAN STATISTICAL AREAS.	217 877	161 497	33 732	212 227	22 635	189 594	156 212	33 378	100.0	10.7	73.6	15.7
REGIONS												
NORTHEAST	226 738	213 781	9 860	222 811	3 098	219 714	209 961	9 751	100.0	1.4	94.2	4.4
INSIDE SMSA'S	195 145	184 542	7 828	191 572	2 775	188 797	181 062	7 735	100.0	1.4	94.5	4.1
OUTSIDE SMSA'S	31 594	29 239	2 033	31 241	323	30 918	28 900	2 018	100.0	1.0	92.5	6.5
CENTRAL	237 615	181 544	36 013	236 462	20 057	216 406	180 496	35 909	100.0	8.5	76.3	15.2
INSIDE SMSA'S	166 214	127 477	24 997	165 575	13 739	151 834	126 855	24 981	100.0	8.3	76.6	15.1
OUTSIDE SMSA'S	71 405	54 067	11 016	70 887	6 319	64 568	53 642	10 927	100.0	8.9	75.7	15.4
SOUTH	261 713	192 895	46 237	248 483	22 580	225 902	179 893	46 008	100.0	9.1	72.4	18.5
INSIDE SMSA'S	182 667	140 264	29 959	173 174	12 443	160 731	130 903	29 827	100.0	7.2	75.6	17.2
OUTSIDE SMSA'S	79 046	52 634	16 276	75 309	10 138	65 173	48 990	16 180	100.0	13.5	65.0	21.5
WEST	146 514	116 351	16 547	137 194	13 601	123 593	109 004	14 591	100.0	9.9	79.5	10.6
INSIDE SMSA'S	110 678	90 794	12 140	102 404	7 744	94 658	84 323	10 337	100.0	7.6	82.3	10.1
OUTSIDE SMSA'S	35 831	25 557	4 407	34 790	5 855	28 935	24 680	4 253	100.0	16.8	70.9	12.3
STATES												
ALABAMA ¹	5 097	2 665	1 477	4 969	954	4 015	2 665	1 350	100.0	19.2	53.6	27.2
INSIDE SMSA'S	3 439	1 866	979	3 363	594	2 769	1 866	903	100.0	17.7	55.5	26.8
OUTSIDE SMSA'S	1 658	799	498	1 607	361	1 246	799	447	100.0	22.5	79.7	27.8
ALASKA	-	-	887	3 737	-	3 737	2 850	887	100.0	-	-	3.7
INSIDE SMSA'S	-	-	1 916	1 916	-	1 916	1 550	366	100.0	-	-	3.7
OUTSIDE SMSA'S	-	-	-	-	-	1 821	1 300	-	100.0	-	-	-

Table 3. **Assessed Value of Property Subject to Local General**
(Amounts in millions of dollars. The value of

(Amounts in thousands of dollars; each city shown had a population of 50,000 or more in 1970)

Area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value		Assessed value subject to tax after deduction of partial exemptions				Percent of assessed value subject to tax (total 100 percent for each area)		
	Total, included in locally assessed property	Locally assessed property		Total	Real	Personal	State- property	Locally assessed property		State- property	Locally assessed property		
		Real	Personal					Real	Personal				
ALABAMA*	5 096 918	2 665 032	1 477 159	-	127 903	4 969 075	934 387	4 014 688	2 665 032	1 349 656	19.2	53.6	27.2
SMMA PORTION	3 348 915	1 866 96	976 882	-	76 347	3 362 568	993 537	2 768 931	1 866 96	902 535	17.7	55.5	26.8
ANNISTON SHA.	116 605	56 626	38 948	-	304	116 299	25 929	91 270	56 626	38 944	21.5	48.7	29.8
ATLANTA SHA.	1 191 626	697 212	346 740	-	8 043	1 189 954	147 774	1 042 280	697 212	369 749	19.5	53.2	27.3
JEFFERSON COUNTY	97 955	24 573	20 454	-	1 672	96 283	52 528	50 716	24 573	15 143	51.1	26.5	16.4
FELIX COUNTY	101 460	25 429	19 880	-	10 398	101 642	59 351	41 911	25 429	19 882	58.6	22.2	19.2
WALKER COUNTY	95 470	39 067	35 087	-	9 995	85 475	14 007	71 450	39 067	29 104	16.4	49.5	34.1
COLLECTOR COUNTY	178 998	51 286	19 635	-	699	178 199	21 977	170 222	51 286	18 936	10.2	53.6	24.2
GUADALUPE COUNTY	442 548	84 958	36 599	-	920	442 330	21 967	120 637	84 958	35 679	15.1	59.8	25.1
ETOWAH COUNTY	397 348	223 790	95 076	-	16 742	330 506	26 382	304 124	223 790	81 334	8.0	67.4	26.6
UNIONVILLE SHA.	147 548	68 536	30 599	-	1 420	146 128	26 924	119 204	68 536	30 599	15.1	59.8	25.1
MAISON COUNTY	243 891	65 489	25 185	-	10 673	233 016	17 327	215 691	65 489	25 185	7.3	68.4	23.3
MURKINS COUNTY	423 779	135 035	195 468	-	3 168	420 611	11 932	408 679	135 035	195 468	8.1	59.5	32.3
BALCON COUNTY	90 048	56 489	23 188	-	1 008	89 040	10 931	78 249	56 489	23 188	12.3	63.5	24.4
MONTEGOMERY SHA.	373 993	92 500	104 953	-	37 993	336 000	59 525	276 475	92 500	133 971	23.9	51.8	24.5
AUTOGA COUNTY	21 167	8 385	3 765	-	1 868	37 061	8 337	28 644	8 385	3 765	22.6	56.6	20.8
MONTGOMERY COUNTY	374 361	165 533	75 316	-	936	373 425	26 622	346 803	165 533	75 316	31.2	29.8	37.0
15-SEA-2024 SHA.	189 952	131 228	58 598	-	2 199	187 753	30 526	157 227	101 228	56 399	16.0	54.0	30.0
15-SEA-2024 SHA.	121 627	82 629	37 931	-	1 299	120 328	30 535	89 793	82 629	37 931	16.0	54.0	30.0
COLUMBUS SHA.	22 002	13 095	7 437	-	529	21 473	3 535	30 559	13 095	7 437	14.0	64.6	21.4
RUSSELL COUNTY	1 657 663	798 636	468 277	-	51 156	1 606 507	360 790	1 245 737	798 636	447 123	22.5	49.7	27.8
NON-SHA PORTION	17 945	12 415	7 532	-	31	17 914	3 001	19 916	12 415	7 501	16.4	52.1	31.5
BARBUD.	17 945	12 415	7 532	-	31	17 914	3 001	19 916	12 415	7 501	16.4	52.1	31.5
BULUNT.	17 945	12 415	7 532	-	31	17 914	3 001	19 916	12 415	7 501	16.4	52.1	31.5
BULLY.	11 823	2 814	1 263	-	644	10 875	6 099	25 536	17 602	7 889	16.6	37.7	25.7
CHAS.	11 823	2 814	1 263	-	644	10 875	6 099	25 536	17 602	7 889	16.6	37.7	25.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468	6 340	2 420	22.0	56.4	21.6	50.7
CHESB.	24 005	6 025	1 193	-	394	11 228	2 468						

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Table 1. Percent Distribution of Total Criminal Justice Expenditure From Own Sources of State and Local Governments, by State: Fiscal Year 1972-73

(Amounts in thousands of dollars)

Item	Expenditures from own sources			Percent distribution	
	Total State-local	State	Local	State	Local
UNITED STATES, TOTAL . . .	10 602 093	3 117 906	7 484 187	29.4	70.6
ALABAMA	91 064	32 221	58 843	35.4	64.6
ALASKA	34 757	28 359	6 398	81.6	18.4
ARIZONA	117 196	35 242	81 954	30.1	69.9
ARKANSAS	40 097	11 148	28 949	27.8	72.2
CALIFORNIA	1 603 141	379 033	1 224 108	23.6	76.4
COLORADO	102 767	45 914	56 853	44.7	55.3
CONNECTICUT	158 391	75 938	82 453	47.9	52.1
DELAWARE	35 301	25 329	9 972	71.8	28.2
DISTRICT OF COLUMBIA	184 018	-	184 018	-	100.0
FLORIDA	386 613	120 669	265 944	31.2	68.8
GEORGIA	159 668	54 530	105 138	34.2	65.8
HAWAII	46 816	14 374	32 442	30.7	69.3
IDAHO	26 148	11 656	14 492	44.6	55.4
ILLINOIS	616 105	154 534	461 571	25.1	74.9
INDIANA	156 886	48 343	108 543	30.8	69.2
IOWA	79 386	25 584	53 802	32.2	67.8
KANSAS	80 294	34 326	45 968	42.8	57.2
KENTUCKY	87 497	40 643	46 854	46.5	53.5
LOUISIANA	150 724	51 410	99 314	34.1	65.9
MAINE	31 268	16 115	15 153	51.5	48.5
MARYLAND	266 668	146 898	119 770	55.1	44.9
MASSACHUSETTS	344 328	97 612	246 716	28.3	71.7
MICHIGAN	497 333	120 229	377 104	24.2	75.8
MINNESOTA	145 376	37 819	107 557	26.0	74.0
MISSISSIPPI	56 407	23 720	32 687	42.1	57.9
MISSOURI	177 795	42 512	135 283	23.9	76.1
MONTANA	22 533	9 910	12 623	44.0	56.0
NEBRASKA	50 466	17 724	32 742	35.1	64.9
NEVADA	47 882	12 505	35 377	26.1	73.9
NEW HAMPSHIRE	26 085	9 061	17 024	34.7	65.3
NEW JERSEY	453 389	114 238	339 151	25.2	74.8
NEW MEXICO	42 827	22 777	20 050	53.2	46.8
NEW YORK	1 638 663	310 794	1 327 869	19.0	81.0
NORTH CAROLINA	184 637	99 844	84 793	54.1	45.9
NORTH DAKOTA	15 521	4 427	11 094	28.5	71.5
OHIO	422 433	131 886	290 547	31.2	68.8
OKLAHOMA	75 093	27 595	47 498	36.7	63.3
OREGON	105 657	40 886	64 771	38.7	61.3
PENNSYLVANIA	546 873	172 702	374 171	31.6	68.4
RHODE ISLAND	39 821	18 449	21 372	46.3	53.7
SOUTH CAROLINA	79 478	33 805	45 673	42.5	57.5
SOUTH DAKOTA	16 721	7 342	9 379	43.9	56.1
TENNESSEE	127 606	40 928	86 678	32.1	67.9
TEXAS	360 187	96 818	263 369	26.9	73.1
UTAH	35 335	14 649	20 686	41.5	58.5
VERMONT	19 896	14 949	4 947	75.1	24.9
VIRGINIA	184 976	87 918	97 058	47.5	52.5
WASHINGTON	159 522	61 665	97 857	38.7	61.3
WEST VIRGINIA	38 084	16 504	21 580	43.3	56.7
WISCONSIN	219 802	70 630	149 172	32.1	67.9
WYOMING	12 561	5 740	6 821	45.7	54.3

- Represents zero or rounds to zero.

**Table 2. Percent Distribution of Expenditure for the Criminal Justice System, by Level of Government:
Fiscal Year 1972-73**

(\$Dollar amounts in thousands)

Activity	Amount				Percent distribution		
	All governments	Federal Government	State governments	Local governments	Federal Government	State governments	Local governments
Total criminal justice system ¹	12,985,155	2,195,501	3,855,356	8,094,225	(X)	(X)	(X)
Direct expenditure.....	12,985,155	1,629,115	3,303,608	8,052,232	12.6	25.4	62.0
Intergovernmental expenditure.....	(²)	566,186	531,748	90,249	(X)	(X)	(X)
Police protection ¹	7,624,178	1,089,873	1,187,470	5,405,423	(X)	(X)	(X)
Direct expenditure.....	7,624,178	1,088,854	1,132,288	5,403,036	14.3	14.8	70.9
Intergovernmental expenditure.....	(²)	1,019	55,182	32,697	(X)	(X)	(X)
Judicial ¹	1,579,457	118,359	419,247	1,082,257	(X)	(X)	(X)
Direct expenditure.....	1,579,457	118,359	385,619	1,075,479	7.5	24.4	68.1
Intergovernmental expenditure.....	(²)	-	33,628	13,824	(X)	(X)	(X)
Legal services and prosecution ¹	663,810	123,494	145,805	398,783	(X)	(X)	(X)
Direct expenditure.....	663,810	123,494	143,417	396,899	18.6	21.6	59.8
Intergovernmental expenditure.....	(²)	-	2,388	2,553	(X)	(X)	(X)
Indigent defense ¹	206,705	90,436	41,830	79,283	(X)	(X)	(X)
Direct expenditure.....	206,705	90,436	37,029	79,240	42.8	17.9	38.3
Intergovernmental expenditure.....	(²)	-	4,801	257	(X)	(X)	(X)
Correction ¹	2,740,208	189,096	1,613,049	1,066,000	(X)	(X)	(X)
Direct expenditure.....	2,740,208	170,454	1,533,920	1,035,434	6.2	56.0	37.8
Intergovernmental expenditure.....	(²)	18,242	79,129	40,275	(X)	(X)	(X)
Other criminal justice ¹	170,797	584,243	447,955	62,478	(X)	(X)	(X)
Direct expenditure.....	170,797	37,318	71,335	62,144	21.8	41.8	36.4
Intergovernmental expenditure.....	(²)	546,925	376,620	643	(X)	(X)	(X)

- Represents zero or rounds to zero. X Not applicable.

¹The total line for each sector, and for the total criminal justice system, excludes duplicative intergovernmental expenditure amounts. This was done to avoid the artificial inflation which would result if an intergovernmental expenditure amount for one government is tabulated and then counted again when the recipient government (s) ultimately expend (s) that amount. The intergovernmental expenditure lines are not totaled for the same reason.

**Table 3. Percent Distribution of Employment and Payrolls for the Criminal Justice System, by Level of Government:
October 1973**

(\$Dollar amounts in thousands)

Activity	Amount				Percent distribution		
	All governments	Federal Government	State governments	Local governments	Federal Government	State governments	Local governments
Total criminal justice system:							
Total employees.....	1,024,116	88,560	241,763	693,791	8.7	23.6	67.7
Full-time employees.....	916,183	86,739	227,610	601,834	9.5	24.8	65.7
Full-time equivalent employees.....	945,309	87,139	232,299	625,871	9.2	24.6	66.2
October payroll.....	912,176	113,552	218,554	580,070	12.4	24.0	63.6
Police protection:							
Total employees.....	623,603	64,880	88,465	470,258	10.4	14.2	75.4
Full-time employees.....	561,646	63,786	79,475	418,385	11.4	14.1	74.5
Full-time equivalent employees.....	575,142	63,996	81,634	429,512	11.1	14.2	74.7
October payroll.....	570,871	82,367	77,140	411,364	14.4	13.5	72.1
Judicial:							
Total employees.....	130,526	6,360	23,602	100,564	4.9	18.1	77.0
Full-time employees.....	107,712	6,254	21,726	79,732	5.8	20.2	74.0
Full-time equivalent employees.....	115,490	6,277	22,977	86,236	5.4	19.9	74.7
October payroll.....	107,916	9,319	29,201	69,396	8.6	27.1	64.3
Legal services and prosecution:							
Total employees.....	54,781	6,649	11,082	37,050	12.2	20.2	67.6
Full-time employees.....	43,067	6,333	9,908	26,829	14.7	23.0	62.3
Full-time equivalent employees.....	47,304	6,395	10,490	30,419	13.5	22.2	64.3
October payroll.....	50,978	9,022	11,648	30,308	17.7	22.8	59.5
Indigent defense:							
Total employees.....	5,987	109	2,161	3,717	1.8	36.1	62.1
Full-time employees.....	4,765	109	2,071	2,585	2.3	43.5	54.2
Full-time equivalent employees.....	5,178	109	2,102	2,967	2.1	40.6	57.3
October payroll.....	5,728	153	2,244	3,331	2.6	39.2	58.2
Correction:							
Total employees.....	203,101	9,076	113,503	80,522	4.5	55.9	39.6
Full-time employees.....	185,172	8,897	111,536	72,739	5.1	57.7	37.2
Full-time equivalent employees.....	196,279	8,969	112,176	75,134	4.5	57.2	38.3
October payroll.....	170,405	10,887	95,565	63,953	6.4	56.1	37.5
Other criminal justice:							
Total employees.....	6,118	1,486	2,952	1,680	24.2	48.3	27.5
Full-time employees.....	5,821	1,360	2,897	1,564	23.3	49.4	26.9
Full-time equivalent employees.....	5,916	1,393	2,920	1,603	23.5	49.8	27.1
October payroll.....	6,278	1,804	2,736	1,718	28.7	43.9	27.4

Table 4. Criminal Justice System Expenditure of the Federal Government, by Character and Object:
Fiscal Year 1972-73

(Thousands of dollars)

Item	Total	Direct expenditure			Intergovernmental expenditure		
		Total	Direct current	Capital outlay	Total	To State governments	To local governments
Federal government general expenditure, all functions.....	204,813,000	163,147,000	143,056,000	20,091,000	41,666,000	30,599,000	11,067,000
Total criminal justice system.....	2,195,501	1,629,315	1,566,257	63,058	566,186	539,432	26,754
Police protection, total.....	1,089,873	1,088,854	1,059,677	29,177	1,019	-	1,019
The Congress:							
U.S. Capitol Police.....	10,539	9,529	9,305	224	1,010	-	1,010
Department of the Interior:							
National Park Service:							
U.S. Park Police.....	7,885	7,885	7,198	687	-	-	-
U.S. Park Rangers ¹	14,412	14,412	12,178	2,234	-	-	-
Department of Justice:							
Bureau of Narcotics and Dangerous Drugs ²	73,053	73,053	69,728	3,325	-	-	-
Federal Bureau of Investigation.....	336,420	336,420	328,855	7,565	-	-	-
Immigration and Naturalization Service:							
U.S. Border Patrol.....	38,695	38,695	35,410	3,285	-	-	-
Office for Drug Abuse Law Enforcement ³	1,750	1,750	1,738	12	-	-	-
U.S. Marshals Service ³			13,650	377	-	-	-
Department of Transportation:							
Aviation Administration:							

Table 5. Criminal Justice System Employment and Payrolls of the Federal Government: October 1973

(Dollar amounts in thousands)

Item	Number of employees			Total October payroll
	Total	Full-time only	Full-time equivalent	
Federal government civilian employment, all functions.....	2,786,406	2,578,763	2,668,291	3,012,011
Total criminal justice system.....	88,560	86,739	87,139	113,552
Police protection, total.....	64,880	63,786	63,996	82,367
The Congress:				
U.S. Capitol Police.....	972	972	972	855
Department of the Interior:				
National Park Service:				
U.S. Park Police.....	526	526	526	684
U.S. Park Rangers ¹	1,473	1,386	1,430	726
Department of Justice:				
Bureau of Narcotics and Dangerous Drugs ²	3,569	3,519	3,524	5,083
Federal Bureau of Investigation.....	20,195	20,187	20,189	26,582
Immigration and Naturalization Service:				
U.S. Border Patrol.....	1,996	1,964	1,970	2,957
Office for Drug Abuse Law Enforcement ³		(X)	(X)	(X)
U.S. Marshals Service ³		650	670	915
Department of Transportation:				
Aviation Administration:				

Table 6. Percent Distribution of Criminal Justice System Total Expenditure (Direct and Intergovernmental) by State and Type of Government: Fiscal Year 1972-73

(Dollar amounts in thousands)

State and type of government	Total general expenditure ¹	Total criminal justice system		Police protection		Judicial	
		Amount ²	Percent of total general expenditure	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system
UNITED STATES, TOTAL	134 361 231	11 355 840	8.5	6 535 324	57.5	1 461 098	12.9
STATES	108 086 176	5 855 356	5.6	1 187 470	30.8	419 247	10.9
LOCAL, TOTAL	67 849 595	8 094 225	11.9	5 405 423	66.8	1 082 257	13.4
COUNTIES	26 074 777	2 846 672	10.9	990 935	34.8	753 316	26.5
MUNICIPALITIES	43 261 402	5 295 809	12.2	4 444 798	83.9	335 987	6.3
ALABAMA	1 675 955	102 058	6.1	61 169	59.9	16 497	16.2
STATE	1 605 210	43 010	2.7	14 580	33.9	4 545	10.6
LOCAL, TOTAL	540 449	66 899	12.4	46 635	69.7	11 959	17.9
COUNTIES	200 170	25 405	12.7	8 761	34.5	10 856	42.7
MUNICIPALITIES	376 991	41 963	11.1	37 890	90.3	1 424	3.4
ALASKA	783 487	15 882	4.7	9 339	43.2	7 903	50.1
STATE	67	4.9	4.9	6 550	77.4	-	-
LOCAL, TOTAL	-	-	-	599	-	-	-
COUNTIES	-	-	-	-	-	-	-
MUNICIPALITIES	-	-	-	-	-	-	-

State and type of government	Legal services and prosecution		Indigent defense		Correction		Other criminal justice	
	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system	Amount ²	Percent of total criminal justice system

Table 7. Percent Distribution of Criminal Justice System Direct Expenditure, by State and Type of Government: Fiscal Year 1972-73

(Dollar amounts in thousands)

State and type of government	Total direct expenditure ¹	Total criminal justice system		Police protection		Judicial	
		Amount	Percent of total direct expenditure	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system
UNITED STATES, TOTAL	134 361 231	11 355 840	8.5	6 535 324	57.6	1 461 098	12.9
STATES	67 264 043	3 503 608	4.9	1 132 288	34.3	385 619	11.7
LOCAL, TOTAL	67 095 632	8 052 232	12.0	5 403 036	67.1	1 075 479	13.4
COUNTIES	24 611 795	2 805 711	11.4	985 593	35.1	747 000	26.6
MUNICIPALITIES	42 483 833	5 246 521	12.3	4 417 443	84.2	328 479	6.3
ALABAMA	1 675 955	102 058	6.1	61 169	59.9	16 497	16.2
STATE	1 141 142	35 208	3.1	14 571	41.4	4 545	12.9
LOCAL, TOTAL	534 613	66 851	12.5	46 598	69.7	11 952	17.9
COUNTIES	175 131	25 392	14.5	8 752	34.5	10 856	42.8
MUNICIPALITIES	359 682	41 459	11.5	37 846	91.3	1 094	2.6
ALASKA	783	15 882	4.7	9 339	43.2	7 903	50.1
STATE	-	5.7	5.7	6 543	77.4	-	-
LOCAL, TOTAL	-	-	-	-	-	-	-
COUNTIES	-	-	-	-	-	-	-
MUNICIPALITIES	-	-	-	-	-	-	-

State and type of government	Legal services and prosecution		Indigent defense		Correction		Other criminal justice	
	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system

Table 10. Percent Distribution of Criminal Justice System Payroll, by State and Type of Government: October 1973

(Dollar amounts in thousands)

State and type of government	Total October payroll ¹	Total criminal justice system		Police protection		Judicial	
		October payroll	Percent of total October payroll	October payroll	Percent of total criminal justice system	October payroll	Percent of total criminal justice system
UNITED STATES, TOTAL	5 145 631	799 526	15.5	488 504	61.2	98 597	12.3
STATES	2 145 972	218 556	10.2	77 140	35.3	29 201	13.4
LOCAL, TOTAL	2 999 459	580 070	19.3	411 364	70.9	89 376	12.0
COUNTIES	951 032	185 103	19.4	69 177	37.4	47 182	25.5
MUNICIPALITIES	2 047 767	394 367	19.3	362 187	86.6	22 214	5.6
ALABAMA	58 897	6 929	11.8	4 343	62.7	1 115	16.1
STATE	33 802	2 115	6.3	908	42.9	309	14.6
LOCAL, TOTAL	24 897	4 814	19.5	3 435	71.4	806	16.7
COUNTIES	7 520	1 755	23.3	623	35.5	721	69
MUNICIPALITIES	17 377	3 059	17.8	2 812	91.9	69	
ALASKA	1 074	1 074	100.0	1 074	100.0		
STATE	635	635	100.0	635	100.0		
LOCAL, TOTAL	1 074	1 074	100.0	1 074	100.0		

State and type of government	Legal services and prosecution		Indigent defense		Correction		Other criminal justice	
	October payroll	Percent of total criminal justice system	October payroll	Percent of total criminal justice system	October payroll	Percent of total criminal justice system	October payroll	Percent of total criminal justice system

Table 11. Criminal Justice System Direct Expenditure of Local Governments in the 17 Largest SMSA's by County Area: Fiscal Year 1972-73

(Dollar amounts in thousands)

Area	Total criminal justice system		Police protection		Judicial	
	Amount	Percent of SMSA total	Amount	Percent of SMSA total	Amount	Percent of SMSA total
TOTAL, 17 LARGEST SMSA'S	4 070 793	(x)	2 756 995	(x)	521 946	(x)
BALTIMORE SMSA	105 589	100.0	80 441	100.0	8 328	100.0
ANNE ARUNDEL COUNTY AREA	6 305	7.9	6 700	8.3	614	7.4
BALTIMORE CITY	70 996	67.2	54 178	67.4	5 018	60.3
BALTIMORE COUNTY AREA	19 209	18.2	16 212	20.2	1 087	13.1
CARROLL COUNTY AREA	2 265	2.1	264	0.3	924	11.1
HARFORD COUNTY AREA	2 052	1.9	828	1.0	466	5.6
HOWARD COUNTY AREA	2 762	2.6	2 259	2.8	219	2.6
BOSTON SEA	176 976	100.0	125 224	100.0	26 364	100.0
ESSEX COUNTY AREA	22 240	12.6	15 861	12.7	2 668	10.1
MIDDLESEX COUNTY AREA	58 136	32.8	39 270	31.4	9 904	37.6
NORFOLK COUNTY AREA	24 251	13.7	18 150	14.5	3 438	13.0
SUFFOLK COUNTY AREA	72 349	40.9	51 943	41.5	10 354	39.3
CHICAGO SMSA	399 089	100.0	310 646	100.0	42 482	100.0
COOK COUNTY AREA	351 435	88.1	278 466	89.6	38 257	90.1
DUPAGE COUNTY AREA	10 222	2.6	10 623	3.4	1 106	2.6
LAKE COUNTY AREA	10 222	2.6	6 100	2.0		
MCLENNAN COUNTY AREA	10 222	2.6	8 295	2.6		

Area	Legal services and prosecution		Indigent defense		Correction		Other criminal justice	
	Amount	Percent of SMSA total	Amount	Percent of SMSA total	Amount	Percent of SMSA total	Amount	Percent of SMSA total

Table 12. Criminal Justice System Employment and Payrolls of Local Governments in the 17 Largest SMSA's, by County Area: October 1973

(Dollar amounts in thousands)

Line number	Area	Total criminal justice system				Police protection				Judicial			
		Full-time equivalent employees		October payroll		Full-time equivalent employees		October payroll		Full-time equivalent employees		October payroll	
		Number	Percent of SMSA total	Amount	Percent of SMSA total	Number	Percent of SMSA total	Amount	Percent of SMSA total	Number	Percent of SMSA total	Amount	Percent of SMSA total
1	TOTAL, 17 LARGEST SMSA'S	274 317	(x)	298 647	(x)	189 458	(x)	213 521	(x)	36 050	(x)	34 742	(x)
2	BALTIMORE SMSA	7 915	100.0	6 925	100.0	6 249	100.0	5 482	100.0	634	100.0	508	100.0
3	ANNE ARUNDEL COUNTY AREA	616	7.8	544	7.9	481	7.7	433	7.9	64	10.1	46	9.1
4	BALTIMORE CITY	5 366	67.8	4 574	66.1	4 330	69.3	3 682	67.2	395	62.3	301	59.3
5	BALTIMORE COUNTY AREA	1 436	18.1	1 411	20.4	1 206	19.3	1 183	21.6	75	11.8	72	14.2
6	CARROLL COUNTY AREA	161	2.0	118	1.7	22	0.4	15	0.3	44	6.9	39	7.7
7	HARFORD COUNTY AREA	163	2.1	15	0.2	1	0.0	57	1.2	39	6.2	37	7.3
8	HOWARD COUNTY AREA	173	2.2	15	0.2	1	0.0	102	1.9	17	2.7	13	2.6
9	BOSTON SEA	11 879								2 0	1 793	100.0	1 667
10	ESSEX COUNTY AREA	1 711								1 59	11.1	1 667	
11	MASSACHUSETTS COUNTY AREA												

Legal services and protection				Indigent defense				Correction				Other criminal justice				Line number
Full-time equivalent employees		October payroll		Full-time equivalent employees		October payroll		Full-time equivalent employees		October payroll		Full-time equivalent employees		October payroll		
Number	Percent of SMSA total	Amount	Percent of SMSA total	Number	Percent of SMSA total	Amount	Percent of SMSA total	Number	Percent of SMSA total	Amount	Percent of SMSA total	Number	Percent of SMSA total	Amount	Percent of SMSA total	
11 928	(x)	13 862	(x)	1 256	(x)	1 681	(x)	34 558	(x)	33 645	(x)	1 067	(x)	1 196	(x)	1
436	100.0	446	100.0	-	100.0	-	100.0	596	100.0	489	100.0	-	100.0	-	100.0	2
35	8.0	37	8.3	-	-	-	-	36	6.0	28	5.7	-	-	-	-	3
270	61.9	289	64.8	-	-	-	-	371	62.2	302	61.8	-	-	-	-	4
74	17.0	69	15.5	-	-	-	-	81	13.6	67	17.8	-	-	-	-	5
22	5.0	20	4.5	-	-	-	-	73	12.2	44	9.0	-	-	-	-	6
21	4.8	18	4.0	-	-	-	-	22	3.7	20	4.1	-	-	-	-	7
14	3.2	13	2.9	-	-	-	-	13	2.2	8	1.6	-	-	-	-	8
291	100.0	271	100.0	-	-	-	-	186	100.0	1 131	100.0	43	100.0	46	100.0	9
38	13.1	31	11.4	-	-	-	-	15	9.9	167	14.8	15	34.9	15	34.9	10
78	26.8	69	25	-	-	-	-	419	37.0	419	37.0	4	9	4	9	11
18.9	6.6	18.9	6.6	-	-	-	-	133	11.8	133	11.8	-	-	-	-	12

Table 13. Percent Distribution of Criminal Justice System Total Expenditure (Direct and Intergovernmental) of 384 Large City Governments: Fiscal Year 1972-73

(Dollar amounts in thousands)

City	Total general expenditure	Total criminal justice system		Police protection		Judicial	
		Amount	Percent of total general expenditure	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system
TOTAL	29 602 950	3 696 098	12.5	2 976 927	80.5	283 645	7.7
ALABAMA							
BIRMINGHAM	78 174	8 954	11.5	7 827	87.4	268	3.0
GAOSEN	6 083	711	11.7	645	10.7	25	3.6
HUNTSVILLE	31 417	2 348	7.5	2 037	86.8	95	4.0
MOBILE	28 619	4 733	16.5	4 197	88.7	256	5.4
MONTGOMERY	30 080	3 031	10.1	2 559	84.4	275	9.1
TUSCALOOSA	18 800	1 433	7.9	1 316	91.8	17	1.2
MASSACHUSETTS							
BOSTON	14 171	1 363	9.6	1 363	92.8	67	4.9
ESSEX COUNTY				26 045	100.0		
MASSACHUSETTS COUNTY				1 270	100.0		

City	Legal services and protection		Indigent defense		Correction		Other criminal justice	
	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system

Table 14. Percent Distribution of Criminal Justice System Direct Expenditure of 384 Large City Governments: Fiscal Year 1972-73
(Dollar amounts in thousands)

City	Total direct expenditure	Total criminal justice system		Police protection		Judicial	
		Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system
TOTAL	3 696 098	3 672 462	12.6	2 970 805	80.9	278 742	7.6
ALABAMA:							
BIRMINGHAM	74 058	8 954	12.1	7 827	87.4	268	3.0
GADSDEN	6 083	711	11.7	645	90.7	25	3.5
HUNTSVILLE	25 736	2 282	7.7	2 037	89.3	67	2.9
MOBILE	28 619	4 612	16.1	4 197	91.0	199	4.3
MONTGOMERY	29 349	2 833	9.7	2 559	90.3	77	2.7
TUSCALOOSA	17 933	1 433	8.0	1 316	91.8	17	1.2
ARIZONA:							
MESA	10 385	1 468	14.1	1 363	92.8	54	3.7
PHOENIX	132 017	28 721	21.8	26 065	90.8	1 080	3.8
SCOTTSDALE	12 571	1 418	11.3	1 279	90.2	52	3.7
TEMPE	9 309	1 562	16.8	1 377	88.2	-	-
TUCSON	-	1 095	13.1	7 643	91.0	-	-
ARKANSAS:							
FORT SMITH	939	939	907	32	32	-	-
LITTLE ROCK	3 149	3 064	2 705	359	27.6	85	85
NORTH LITTLE ROCK	1 388	1 341	1 215	126	71	47	47
PINE BLUFF	830	805	738	67	67	25	25
CALIFORNIA:							
ALAMEDA	1 657	1 657	1 627	30	30	-	-
ALHAMBRA	1 639	1 639	1 633	6	6	-	-
BAKERSFIELD	5 442	5 400	5 181	219	219	42	42
BELLFLOWER	2 893	2 893	2 756	137	137	-	-
BERKELEY	902	55	-	-	-	847	847
CHULA VISTA	3 884	3 884	3 884	-	-	20	20
IRVINE	1 706	1 706	1 706	-	-	-	-
LOS ANGELES	3 696 098	3 696 098	3 696 098	-	-	1 424	1 424

City	Legal services and prosecution		Indigent defense		Correction		Other criminal justice	
	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system

Table 15. Total Criminal Justice System Expenditure of 384 Large City Governments, by Character and Object: Fiscal Year 1972-73

(Thousands of dollars)

City	Total	Direct expenditure							Intergovernmental expenditure	
		Total	Direct current	Capital outlay				Total	To State governments	To local governments
				Total	Equipment	Construction	Land			
TOTAL	3 696 098	3 672 462	3 518 565	153 897	61 379	89 907	2 611	23 636	11 965	11 671
ALABAMA:										
BIRMINGHAM	8 264	8 954	8 258	700	700	-	-	-	-	-
GADSDEN	711	711	700	11	11	-	-	-	-	-
HUNTSVILLE	2 348	2 282	2 161	121	120	1	-	66	-	66
MOBILE	4 733	4 612	4 546	66	49	17	-	121	-	121
MONTGOMERY	3 031	2 833	2 795	38	28	-	-	198	-	198
TUSCALOOSA	1 433	1 433	1 390	43	40	3	-	-	-	-
ARIZONA:										
MESA	1 468	1 468	1 287	181	64	38	79	-	-	-
PHOENIX	28 721	28 721	22 050	6 671	525	5 222	924	-	-	-
SCOTTSDALE	1 418	1 418	1 336	82	82	-	-	-	-	-
TEMPE	1 562	1 562	1 417	145	129	16	-	-	-	-
TUCSON	8 443	8 395	7 919	476	237	139	-	98	-	98
ARKANSAS:										
FORT SMITH	939	939	907	32	32	-	-	-	-	-
LITTLE ROCK	3 149	3 064	2 705	359	276	83	-	85	-	85
NORTH LITTLE ROCK	1 388	1 341	1 215	126	71	55	-	47	-	47
PINE BLUFF	830	805	738	67	67	-	-	25	25	-
CALIFORNIA:										
ALAMEDA	1 657	1 657	1 627	30	30	-	-	-	-	-
ALHAMBRA	1 639	1 639	1 633	6	6	-	-	-	-	-
BAKERSFIELD	5 442	5 400	5 181	219	219	-	-	42	-	42
BELLFLOWER	2 893	2 893	2 756	137	137	-	-	-	-	-
BERKELEY	902	55	-	-	-	-	-	847	-	847
CHULA VISTA	3 884	3 884	3 884	-	-	-	-	20	-	20
IRVINE	1 706	1 706	1 706	-	-	-	-	-	-	-
LOS ANGELES	3 696 098	3 696 098	3 696 098	-	-	-	-	1 424	-	1 424

Table 16. Criminal Justice System Employment and Percent Distribution of Full-Time Equivalent Employees of 384 Large City Governments: October 1973

Line number	City	Total full-time equivalent employees	Total criminal justice system				Police protection				Judicial			
			Number of employees			Percent of total full-time equivalent employees	Number of employees			Percent of total criminal justice system employees	Number of employees			Percent of total criminal justice system employees
			Total	Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent	
1	TOTAL	1 336 392	268 645	262 253	264 803	19.8	222 414	217 786	219 455	82.9	19 540	18 896	19 332	7.3
2	ALABAMA:													
3	BIRMINGHAM	3 752	892	877	879	23.4	780	773	774	88.1	38	31	32	3.6
4	GAZDEN	607	86	84	85	14.0	80	80	80	94.1	2	2	2	2.4
5	HUNTSVILLE	2 169	298	296	298	13.7	269	269	269	90.3	11	9	11	3.7
6	MOBILE	1 985	443	442	443	22.3	414	414	414	93.5	13	12	13	2.9
7	MONTGOMERY	1 883	317	317	317	16.8	275	275	275	86.6	17	17	17	5.4
8	TUSCALOOSA	1 679	151	144	148	8.8	134	134	134	90.5	5	-	3	2.0
9	ARIZONA:													
10	MESA	600	119	-	-	19.0	104	103	103	90.4	7	5	5	4.4
11	PHOENIX	6 422	-	-	-	19.9	1 535	1 525	1 527	88.4	96	85	94	5.5
12	SCOTTSDALE	-	-	-	-	-	117	114	115	93.5	-	-	-	-
13	TEMPE	-	-	-	-	-	114	116	116	90.6	-	-	-	-
14	VALLEJO	-	-	-	-	-	646	646	646	100.0	-	-	-	-

Legal services and prosecution				Indigent defense				Correction				Other criminal justice			
Number of employees				Number of employees				Number of employees				Number of employees			
Total	Full-time only	Full-time equivalent	Percent of total criminal justice system employees	Total	Full-time only	Full-time equivalent	Percent of total criminal justice system employees	Total	Full-time only	Full-time equivalent	Percent of total criminal justice system employees	Total	Full-time only	Full-time equivalent	Percent of total criminal justice system employees
7 978	7 538	7 753	2.9	136	109	127	(2)	17 436	16 814	17 011	6.4	1 141	1 108	1 125	0.4
20	19	19	2.2	-	-	-	-	54	54	54	6.1	-	-	-	2
2	1	1	1.2	-	-	-	-	2	1	2	2.4	-	-	-	3
4	4	4	1.3	-	-	-	-	14	14	14	4.7	-	-	-	4
5	5	5	1.1	-	-	-	-	11	11	11	2.5	-	-	-	5
3	3	3	0.9	-	-	-	-	22	22	22	6.9	-	-	-	6
3	3	4	2.7	-	-	-	-	7	7	7	4.7	-	-	-	7
5	1	5	4.4	-	-	-	-	-	-	-	-	-	-	-	-
69	66	67	-	-	-	-	-	37	37	37	2.1	-	-	-	-
5	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 17. Percent Distribution of Criminal Justice System Payroll of 384 Large City Governments: October 1973

(Dollar amounts in thousands)

City	Total October payroll	Total criminal justice system		Police protection		Judicial	
		October payroll	Percent of total October payroll	October payroll	Percent of total criminal justice system	October payroll	Percent of total criminal justice system
TOTAL	1 220 397	279 649	22.9	234 444	83.8	18 740	6.7
ALABAMA:							
BIRMINGHAM	2 513	679	27.0	599	86.2	21	3.2
GAZDEN	367	55	15.0	51	92.5	2	2.8
HUNTSVILLE	1 210	210	17.4	192	91.1	6	3.7
MOBILE	1 985	443	22.3	414	93.5	13	2.9
MONTGOMERY	1 883	317	16.8	275	86.6	17	5.4
TUSCALOOSA	1 679	151	8.8	134	90.5	5	2.0
ARIZONA:							
MESA	600	119	19.0	104	90.4	7	4.4
PHOENIX	6 422	-	-	1 535	88.4	96	5.5
SCOTTSDALE	-	-	-	-	-	-	-
TEMPE	-	-	-	-	-	-	-
VALLEJO	-	-	-	646	100.0	-	-

City	Legal services and prosecution		Indigent defense		Correction		Other criminal justice	
	October payroll	Percent of total criminal justice system	October payroll	Percent of total criminal justice system	October payroll	Percent of total criminal justice system	October payroll	Percent of total criminal justice system

Table 18. Percent Distribution of Criminal Justice System Total Expenditure (Direct and Intergovernmental) of 312 Large County Governments: Fiscal Year 1972-73

(Dollar amounts in thousands)

County	Total general expenditure	Total criminal justice system		Police protection		Judicial	
		Amount	Percent of total general expenditure	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system
TOTAL	18 221 812	2 221 246	12.2	714 238	32.2	582 374	26.2
ALABAMA:							
CALHOUN	3 672	613	16.7	169	27.6	305	49.8
JEFFERSON	58 352	5 938	10.2	1 816	30.6	1 957	33.0
WADSWORTH	6 635	1 364	20.6	390	28.6	571	41.9
MOBILE	17 876	2 700	15.1	986	36.5	1 165	43.1
MONTGOMERY	6 588	1 521	23.1	551	36.2	584	38.4
TUSCALOOSA	4 784	1 017	21.3	338	33.2	433	42.6
ALASKA:							
ANCHORAGE	135 223	1 243	0.9	946	76.1	24	2.0
ARIZONA:							
MARICOPA	10*	-	-	4 208	25.4	5 061	50.6
PIMA				3 411	36.5		

County	Legal services and prosecution		Indigent defense		Correction		Other criminal justice	
	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system

Table 19. Percent Distribution of Criminal Justice System Direct Expenditure of 312 Large County Governments: Fiscal Year 1972-73

(Dollar amounts in thousands)

County	Total direct expenditure	Total criminal justice system		Police protection		Judicial	
		Amount	Percent of total direct expenditure	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system
TOTAL	17 173 372	2 188 495	12.7	709 727	32.4	578 856	26.4
ALABAMA:							
CALHOUN	3 155	613	19.4	169	27.6	305	49.8
JEFFERSON	48 306	5 938	12.3	1 816	30.6	1 957	33.0
WADSWORTH	6 158	1 364	22.2	390	28.6	571	41.9
MOBILE	14 945	2 700	18.1	986	36.5	1 165	43.1
MONTGOMERY	5 455	1 521	27.9	551	36.2	584	38.4
TUSCALOOSA	3 874	1 017	26.3	338	33.2	433	42.6
ALASKA:							
ANCHORAGE	133 979	273	0.2	-	-	-	-
ARIZONA:							
MARICOPA			-	4 208	25.4	5 051	50.5
PIMA				3 396	36.7		

County	Legal services and prosecution		Indigent defense		Correction		Other criminal justice	
	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system	Amount	Percent of total criminal justice system

Table 20. Criminal Justice System Employment and Percent Distribution of Full-Time Equivalent Employees of 312 Large County Governments: October 1973

Line number	County	Total full-time equivalent employees	Total criminal justice system				Police protection				Judicial			
			Number of employees			Percent of total full-time equivalent employees	Number of employees			Percent of total criminal justice system employees	Number of employees			Percent of total criminal justice system employees
			Total	Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent	
1	TOTAL	763 832	166 418	154 798	159 032	20,8	52 786	50 476	51 108	32,1	47 739	42 747	44 781	28,3
2-7	ALABAMA:													
	CALHOUN	289	76	67	70	24,2	20	18	18	25,7	37	33	35	50,0
	JEFFERSON	3 576	611	570	585	16,4	179	178	178	30,4	216	207	208	35,6
	MADISON	567	167	158	161	28,4	44	43	43	26,7	68	61	64	39,8
	MOBILE	963	369	334	360	37,4	134	131	132	36,7	157	138	152	42,2
8	MONTGOMERY	519	175	160	167	32,2	43	43	43	25,7	62	53	58	34,7
	TUSCALOOSA	368	130	117	123	33,4	35	33	33	26,8	48	43	44	35,8
9	ALASKA:													
	ANCHORAGE	4 247	16	15	16	0,4	-	-	-	-	-	-	-	-
10-13	ARIZONA:													
	COCHISE	5 295	1 451	1 441	1 441	27,4	340	340	340	23,5	457	457	457	33,7
	COCONINO	2 856	91	91	91	3,2	-	-	-	-	-	-	-	-

Legal services and prosecution				Indigent defense				Correction				Other criminal justice				Line number
Number of employees			Percent of total criminal justice system employees	Number of employees		Percent of total criminal justice system employees	Number of employees		Percent of total criminal justice system employees	Number of employees		Percent of total criminal justice system employees				
Total	Full-time only	Full-time equivalent		Total	Full-time only		Full-time equivalent	Total		Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent	
13 909	12 995	13 136	8,3	2 349	2 162	2 259	1,4	49 217	46 035	47 101	29,6	418	383	397	0,3	1
3	2	2	2,9	-	-	-	-	16	14	15	21,4	-	-	-	-	2
35	21	25	4,3	-	-	-	-	177	173	174	29,7	-	-	-	-	3
18	17	17	10,6	-	-	-	-	37	37	37	23,0	-	-	-	-	4
13	-	11	3,1	-	-	-	-	65	65	65	18,1	-	-	-	-	5
10	10	10	6,0	-	-	-	-	60	54	56	33,5	-	-	-	-	6
5	1	5	4,1	-	-	-	-	42	40	41	33,3	-	-	-	-	7
16	15	16	100,0	-	-	-	-	-	-	-	-	-	-	-	-	8
120	120	120	8,3	-	-	-	-	476	476	476	32,9	-	-	-	-	
91	86	91	10,7	-	-	-	-	-	-	-	26,1	-	-	-	-	

Table 21. Percent Distribution of Criminal Justice System Payroll of 312 Large County Governments: October 1973

(Dollar amounts in thousands)

County	Total October payroll	Total criminal justice system		Police protection		Judicial	
		October payroll	Percent of total October payroll	October payroll	Percent of total criminal justice system	October payroll	Percent of total criminal justice system
TOTAL	607 611	146 591	24,1	50 780	34,6	37 232	25,4
ALABAMA:							
CALHOUN	148	44	29,6	13	29,6	21	47,7
JEFFERSON	2 209	441	19,5	147	33,3	142	32,3
MADISON	290	96	33,2	25	26,4	41	42,9
MOBILE	568	207	36,4	75	36,3	90	33,7
MONTGOMERY	325	109	33,6	33	30,4	39	35,9
TUSCALOOSA	204	71	34,7	21	29,1	26	37,3
ALASKA:							
ANCHORAGE	-	-	0,4	-	-	-	-

County	Legal services and prosecution		Indigent defense		Correction		Other criminal justice	
	October payroll	Percent of total criminal justice system	October payroll	Percent of total criminal justice system	October payroll	Percent of total criminal justice system	October payroll	Percent of total criminal justice system

Table 22. Total Criminal Justice System Expenditure of 312 Large County Governments, by Character and Object: Fiscal Year 1972-73

(Thousands of dollars)

County	Total	Direct expenditure						Intergovernmental expenditure		
		Total	Direct current	Capital outlay				Total	To State governments	To local governments
				Total	Equipment	Construction	Land			
TOTAL	2 221 246	2 188 495	2 042 943	145 552	37 558	104 399	3 595	32 751	21 847	10 904
ALABAMA:										
CALHOUN	613	613	599	14	14	-	-	-	-	-
JEFFERSON	5 938	5 938	5 606	332	-	-	215	-	-	-
MADISON	1 364	1 364	1 343	21	21	-	-	-	-	-
MOBILE	2 700	2 700	2 619	81	81	-	-	-	-	-
MONTGOMERY	1 521	1 521	1 482	39	39	-	-	-	-	-
TUSCALOOSA	1 017	1 017	969	48	48	-	-	-	-	-
ALASKA:										
ANCHORAGE	1 243	273	264	9	9	-	-	970	24	946
ARIZONA:										
MARICOPA	16 595	16 595	15 774	821	510	311	-	-	-	-
PIMA	9 337	9 258	8 802	456	378	78	-	79	55	24
ARKANSAS:										
PULASKI	1 797	1 797	1 753	44	44	-	-	-	-	-
CALIFORNIA:										
ALAMEDA	41 003	40 946	39 529	1 417	409	800	142	57	57	-
BUTTE	2 859	-	-	134	88	46	-	-	-	-
CONTRA COSTA	20	-	-	598	98	500	-	-	45	-
FRESNO	-	-	-	-	49	691	-	107	-	-
KERN	-	-	-	-	42	153	-	-	-	-
LOS ANGELES	-	-	-	-	-	-	-	-	-	-

Table 23. Police Protection Expenditure, by Character and Object, by State and Type of Government: Fiscal Year 1972-73

(Thousands of dollars)

State and type of government	Total ¹	Direct expenditure			Intergovernmental expenditure		
		Total	Direct current	Capital outlay	Total	To State governments	To local governments
UNITED STATES, TOTAL	6 535 324	6 535 324	6 213 209	322 115	87 879	2 387	85 491
STATES	1 187 470	1 132 288	1 050 031	82 257	55 182	(X)	55 182
LOCAL, TOTAL	5 405 423	5 403 036	5 163 178	239 858	32 697	2 387	30 309
COUNTIES	990 935	985 593	919 311	66 282	5 342	708	4 634
MUNICIPALITIES	4 444 798	4 417 443	4 243 867	173 576	27 354	1 679	25 675
ALABAMA.	61 169	61 169	56 432	4 737	62	37	25
STATE.	14 580	14 571	12 892	1 679	9	(X)	9
LOCAL, TOTAL	46 635	46 598	43 540	3 058	53	37	16
COUNTIES	8 761	8 752	8 058	694	9	-	9
MUNICIPALITIES	37 890	37 846	35 482	2 364	44	37	6
ALASKA	15 882	15 882	15 018	864	966	7	959
STATE.	9 339	9 339	9 102	237	-	(X)	-
LOCAL, TOTAL	6 550	6 543	5 916	627	966	7	959
COUNTIES	959	-	-	-	959	-	959
MUNICIPALITIES	6 550	-	-	627	7	7	-
ARIZONA.	79	79	79	44	44	6	6
STATE.	-	-	-	-	-	(X)	-
TOTAL	-	-	-	-	-	-	-

Table 24. Police Protection Expenditure of 312 Large County Governments, by Character and Object: Fiscal Year 1972-73

(Thousands of dollars)

County	Total	Direct expenditure						Intergovernmental expenditure		
		Total	Direct current	Capital outlay				Total	To State governments	To local governments
				Total	Equip-ment	Construc-tion	Land			
TOTAL	714 238	709 727	664 229	45 496	24 667	20 143	688	4 511	437	4 074
ALABAMA:										
CALHOUN	169	169	155	14	14	-	-	-	-	-
JEFFERSON	1 816	1 816	1 749	67	67	-	-	-	-	-
MADISON	390	390	378	12	12	-	-	-	-	-
MORILE	986	986	905	81	81	-	-	-	-	-
MONTGOMERY	551	551	521	21	21	-	-	-	-	-
TUSCALOOSA	-	-	-	-	42	-	-	-	-	-
ALASKA:										

Table 25. Police Protection Expenditure of 384 Large City Governments, by Character and Object: Fiscal Year 1972-73

(Thousands of dollars)

City	Total	Direct expenditure						Intergovernmental expenditure		
		Total	Direct current	Capital outlay				Total	To State governments	To local governments
				Total	Equip-ment	Construc-tion	Land			
TOTAL	2 976 927	2 970 805	2 860 232	110 573	57 141	50 827	2 605	5 122	34	6 088
ALABAMA:										
BIRMINGHAM	7 827	7 827	7 154	673	673	-	-	-	-	-
GADSDEN	645	645	634	11	11	-	-	-	-	-
HUNTSVILLE	2 037	2 037	1 916	121	120	1	-	-	-	-
MORILE	4 197	4 197	4 133	64	47	17	-	-	-	-
MONTGOMERY	2 559	2 559	2 521	38	38	-	-	-	-	-
TUSCALOOSA	1 316	1 316	1 275	41	38	3	-	-	-	-
ARIZONA:										
MESA	-	-	-	180	63	38	-	-	-	-
PHOENIX	-	-	-	-	-	-	-	-	-	-

Table 26. Judicial Expenditure, by Character and Object, by State and Type of Government: Fiscal Year 1972-73

(Thousands of dollars)

State and type of government	Total ¹	Direct expenditure			Intergovernmental expenditure		
		Total	Direct current	Capital outlay	Total	To State governments	To local governments
UNITED STATES, TOTAL . .	1 461 098	1 461 098	1 395 135	65 963	47 452	6 778	40 674
STATES	419 247	385 619	371 730	13 889	33 628	(X)	33 628
LOCAL, TOTAL	1 082 257	1 075 479	1 023 405	52 074	13 824	6 778	7 046
COUNTIES	753 316	747 000	723 961	23 039	6 316	3 541	2 775
MUNICIPALITIES	335 987	328 479	299 444	29 035	7 508	3 237	4 271
ALABAMA	16 497	16 497	16 285	212	328	7	321
STATE	4 545	4 545	4 490	55	-	(X)	-
LOCAL, TOTAL	11 959	11 952	11 795	157	328	7	321
COUNTIES	10 856	10 856	10 713	143	-	-	-
MUNICIPALITIES	-	-	1 082	14	-	-	-
ALASKA	-	-	-	-	-	-	-

Table 27. Detail of Direct Current Expenditure for Judicial Activities of State Governments:
Fiscal Year 1972-73

(Thousands of dollars)

State	Total direct current expenditure	Courts of last resort	Intermediate appellate courts	Major trial courts	Other courts	Miscellaneous
Total.....	371,730	36,465	39,849	188,549	69,040	37,827
Alabama.....	4,490	687	458	1,864	-	1,481
Alaska.....	7,049	686	(X)	2,930	1,664	1,759
Arizona.....	1,994	491	632	709	-	162
Arkansas.....	1,900	352	(X)	1,444	-	104
California.....	22,705	1,891	6,234	12,809	-	1,771
Colorado.....	13,832	543	302	11,179	944	864
Connecticut.....	17,020	522	(X)	6,312	8,905	1,281
Delaware.....	6,311	241	(X)	1,639	3,795	636
Florida.....	15,654	1,013	1,679	10,248	-	2,714
Georgia.....	4,806	588	691	3,203	25	299
Hawaii.....	6,964	800	(X)	3,805	2,045	314
Idaho.....	2,301	535	(X)	1,760	-	6
Illinois.....	26,479	1,584	3,664	19,946	-	1,285
Indiana.....	4,131	450	559	2,873	-	249
Iowa.....	2,620	617	(X)	1,790	-	213
Kansas.....	3,166	719	(X)	2,323	-	124
Kentucky.....	5,479	841	(X)	3,430	-	1,208
Louisiana.....	5,389	763	1,631	2,736	374	85
Maine.....	2,756	404	(X)	550	1,475	327
Maryland.....	16,470	696	772	2,058	11,900	1,044
Massachusetts.....	8,384	892	396	2,074	4,224	798
Michigan.....	12,011	2,655	2,701	3,083	3,417	155
Minnesota.....	3,648	903	(X)	2,230	-	515
Mississippi.....	1,892	467	(X)	1,313	-	112
Missouri.....	10,553	1,265	809	3,455	3,603	1,421
Montana.....	990	269	(X)	688	-	33
Nebraska.....	3,406	358	(X)	1,730	1,189	129
Nevada.....	1,084	400	(X)	632	-	52
New Hampshire.....	1,198	297	(X)	623	238	40
New Jersey.....	12,139	667	1,347	-4,682	-	5,443
New Mexico.....	4,397	323	270	2,359	517	728
New York.....	36,062	1,590	10,741	15,721	4,366	3,644
North Carolina.....	22,110	836	601	12,827	6,843	1,003
North Dakota.....	796	284	(X)	453	-	59
Ohio.....	6,414	747	1,064	3,213	-	1,390
Oklahoma.....	5,030	1,103	(NA)	3,927	-	-
Oregon.....	3,952	785	319	2,537	102	209
Pennsylvania.....	20,854	2,038	1,737	10,875	6,006	198
Rhode Island.....	6,225	629	(X)	2,264	1,871	1,461
South Carolina.....	1,255	353	(X)	863	-	39
South Dakota.....	660	206	(X)	453	-	1
Tennessee.....	3,916	518	530	2,212	-	656
Texas.....	8,172	1,236	1,817	4,869	-	250
Utah.....	1,921	260	(X)	780	879	3
Vermont.....	2,820	236	(X)	678	1,335	571
Virginia.....	8,111	647	(X)	2,446	3,324	1,694
Washington.....	3,505	815	895	1,034	-	761
West Virginia.....	1,512	393	(X)	927	-	192
Wisconsin.....	6,314	677	(X)	5,309	-	328
Wyoming.....	683	183	(X)	484	-	16

- Represents zero or rounds to zero.

NA Not available.

X Not applicable.

Table 31. Detail of Judicial Employment and Payrolls of State Governments: October 1973

(Dollar amounts in thousands)

State	Total judicial				Courts of last resort				Intermediate appellate courts			
	Number of employees			October payroll ¹	Number of employees			October payroll	Number of employees			October payroll
	Total	Full-time only	Full-time equivalent ¹		Total	Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent	
Total.....	23,602	21,726	22,977	29,201	2,229	2,162	2,182	2,763	1,955	1,950	1,956	2,959
Alabama.....	302	93	258	309	44	44	44	53	29	29	29	38
Alaska.....	432	322	353	432	38	34	35	49	(X)	(X)	(X)	(X)
Arizona.....	133	74	129	163	32	32	32	40	38	38	38	51
Arkansas.....	83	83	83	135	27	27	27	32	(X)	(X)	(X)	(X)
California.....	798	326	788	1,679	76	76	76	106	210	207	207	353
Colorado.....	1,135	1,061	1,077	967	42	42	42	50	22	22	22	30
Connecticut.....	1,267	1,162	1,189	1,069	37	37	37	64	(X)	(X)	(X)	(X)
Delaware.....	504	478	486	385	12	12	12	16	(X)	(X)	(X)	(X)
Florida.....	1,213	1,180	1,192	1,831	85	64	75	86	97	97	97	131
Georgia.....	378	378	378	430	34	34	34	48	42	42	42	54
Hawaii.....	480	479						47	(X)	(X)		
Idaho.....	163				36	36	36	44	(X)			
Illinois.....	1,293				98	98	98	189				
								40				

State	Major trial courts				Other courts				Miscellaneous			
	Number of employees			October payroll	Number of employees			October payroll	Number of employees			October payroll
	Total	Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent	

Table 32. Detail of Judicial Employment and Payrolls of 312 Large County Governments: October 1973

(Dollar amounts in thousands)

Line number	County	Total judicial activities				Major trial courts				Courts of limited jurisdiction			
		Number of employees			October payroll ¹	Number of employees			October payroll	Total			October payroll
		Total	Full-time only	Full-time equivalent ¹		Total	Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent	
1	Total.....	47,739	42,747	44,981	37,232	22,415	20,079	21,341	17,024	15,893	14,341	14,880	13,416
2	Alabama.....	37	33	35	21	15	15	15	9	18	18	18	11
3	California.....	216	207	208	142	83	83	83	56	126	120	121	84
4	Madison.....	68	61	64	41	28	28	28	20	28	28	28	17
5	Monroe.....	157	136	152	90	66	63	63	37	86	86	86	51
6	Montgomery.....	62	53	58	36	22	16	20	14	38	36	37	25
7	Tuscaloosa.....	48	43				23	23	15	20			

ka:

Courts of limited jurisdiction-Continued											Miscellaneous				Line number
Juvenile court			Probate court					Other courts			Number of employees				
Number of employees			October payroll	Number of employees			October payroll	Number of employees			October payroll	Total	Full-time only	Full-time equivalent	
Total	Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent					
1,388	1,357	1,364	1,176	2,065	1,956	2,018	1,840	12,440	11,028	11,498	10,400	9,431	8,327	8,644	6,780
1	1	1	1	11	11	11	6	6	6	6	4	4	4	2	1
21	21	21	12	40	39	39	26	65	60	61	46	7	4	4	2
(X)	(X)	(X)	(X)	14	13	13	8	15	15	15	9	11	5	8	5
(X)	(X)	(X)	(X)				23	46	46	46	28	5	2	3	1
(X)	(X)	(X)	(X)					14	12	13	9	2	1		
(X)	(X)	(X)	(X)					11	11	11	6	4			

Table 38. Indigent Defense Expenditure of 384 Large City Governments, by Character and Object: Fiscal Year 1972-73

(Thousands of dollars)

City	Total	Direct expenditure						Intergovernmental expenditure		
		Total	Direct current	Capital outlay				Total	To State governments	To local governments
				Total	Equipment	Construction	Land			
TOTAL	17 237	17 139	17 132	7	7	-	-	98	-	98
ALABAMA:										
BIRMINGHAM	-	-	-	-	-	-	-	-	-	-
GADSDEN	-	-	-	-	-	-	-	-	-	-
HUNTSVILLE	-	-	-	-	-	-	-	-	-	-
MOBILE	-	-	-	-	-	-	-	-	-	-
MONTGOMERY	-	-	-	-	-	-	-	-	-	-
TUSCALOOSA	-	-	-	-	-	-	-	-	-	-
ARIZONA:										
MESA	4	4	4	-	-	-	-	-	-	-
PHOENIX	75	75	75	-	-	-	-	-	-	-
SCOTTSDALE	-	-	-	-	-	-	-	-	-	-
TEMPE	-	-	-	-	-	-	-	-	-	-
TUCSON	-	-	-	-	-	-	-	-	-	-
ARKANSAS:										
FORT SMITH	-	-	-	-	-	-	-	-	-	-
LITTLE ROCK	-	-	-	-	-	-	-	-	-	-
NORTH LITTLE ROCK	-	-	-	-	-	-	-	-	-	-
PINE BLUFF	-	-	-	-	-	-	-	-	-	-
CALIFORNIA:										
ALAMEDA	-	-	-	-	-	-	-	-	-	-
ALHAMBRA	-	-	-	-	-	-	-	-	-	-
ANAHEIM	-	-	-	-	-	-	-	-	-	-
BAKERSFIELD	-	-	-	-	-	-	-	-	-	-
BELLFLOWER	-	-	-	-	-	-	-	-	-	-
BERKELEY	-	-	-	-	-	-	-	-	-	-
BUENA PARK	-	-	-	-	-	-	-	-	-	-
BURBANK	-	-	-	-	-	-	-	-	-	-
CARSON	-	-	-	-	-	-	-	-	-	-

Table 39. Correction Expenditure, by Character and Object, by State and Type of Government: Fiscal Year 1972-73

(Thousands of dollars)

State and type of government	Total ¹	Direct expenditure			Intergovernmental expenditure		
		Total	Direct current	Capital outlay	Total	To State governments	To local governments
UNITED STATES, TOTAL	2 569 354	2 569 354	2 378 544	190 810	119 404	30 567	88 838
STATES	1 613 049	1 533 920	1 435 259	98 661	79 129	(X)	79 129
LOCAL, TOTAL	1 066 000	1 035 434	943 285	92 149	40 275	30 567	9 709
COUNTIES	783 789	757 095	679 787	77 308	26 694	21 000	5 695
MUNICIPALITIES	291 920	278 339	263 498	14 841	13 581	9 567	4 014
ALABAMA	17 974	17 974	17 318	656	2 180	-	2 180
STATE	14 540	12 489	11 883	606	2 051	(X)	2 051
LOCAL, TOTAL	5 485	5 485	5 435	50	129	-	129
COUNTIES	4 148	4 148	4 102	46	-	-	-
MUNICIPALITIES	1 466	1 337	1 333	5	128	-	128
ALASKA	8 324	8 324	8 181	143	1 324	1	1 323
STATE	8 899	7 576	7 444	132	1 323	(X)	1 323
LOCAL, TOTAL	749	748	737	11	1	1	-
COUNTIES	-	-	-	-	-	-	-
MUNICIPALITIES	749	748	737	11	1	1	-
ARIZONA	23 375	23 375	20 439	2 936	137	-	137
STATE	-	-	11 545	2 041	-	(X)	-
LOCAL, TOTAL	-	-	-	895	137	-	-
COUNTIES	-	-	-	-	-	-	-

Table 40. Detail of Direct Current Expenditure for Correction Activities of State Governments:
Fiscal Year 1972-73

(Thousands of dollars)

State	Total direct current expenditure	Institutions					Correction adminis- tration	Probation, parole, and pardon	Miscel- laneous
		Total	For men	For women	For juveniles	Other and combined			
Total.....	1,435,259	1,139,419	696,738	30,507	348,388	63,786	85,865	194,599	15,376
Alabama.....	11,883	10,268	7,846	538	1,884	-	-	1,463	152
Alaska.....	7,444	5,331	1,428	-	1,593	2,310	836	1,146	131
Arizona.....	11,545	9,440	735	-	3,549	5,156	341	1,691	73
Arkansas.....	5,687	5,177	3,164	76	1,937	-	91	378	41
California.....	193,951	152,410	110,349	4,058	38,003	-	9,521	31,411	609
Colorado.....	17,474	13,731	9,104	(NA)	4,627	-	-	3,743	-
Connecticut.....	28,129	22,579	16,000	1,726	3,613	1,240	1,325	4,119	106
Delaware.....	8,792	8,116	4,600	162	3,354	-	-	676	-
Florida.....	64,407	36,900	22,946	-	11,769	2,185	2,403	25,104	-
Georgia.....	33,853	24,661	17,073	387	7,201	-	2,167	7,025	-
Hawaii.....	4,985	4,135	-	-	1,198	2,937	90	636	124
Idaho.....	3,938	2,997	1,899	77	1,021	-	-	941	-
Illinois.....	62,827	50,549	29,105	1,297	20,147	-	7,444	4,834	-
Indiana.....	20,842	18,422	14,134	601	3,687	-	1,112	1,240	68
Iowa.....	13,901	12,490	8,981	474	3,035	-	347	943	121
Kansas.....	20,325	19,482	8,413	677	3,327	7,065	270	573	-
Kentucky.....	14,616	11,734	8,319	416	2,999	-	787	1,753	342
Louisiana.....	18,579	13,444	7,387	379	5,678	-	1,000	4,089	46
Maine.....	7,607	6,526	2,968	395	3,163	-	-	593	488
Maryland.....	59,614	43,204	25,811	1,326	12,476	3,591	3,056	10,692	2,662
Massachusetts.....	48,925	41,107	26,094	1,708	13,305	-	4,380	3,431	7
Michigan.....	53,641	40,029	21,226	(NA)	18,803	-	8,962	4,628	22
Minnesota.....	22,425	18,203	10,394	502	7,307	-	4,118	104	-
Mississippi.....	7,126	6,817	-	-	2,657	4,160	-	309	-
Missouri.....	16,722	11,961	7,921	311	3,729	-	2,086	2,675	-
Montana.....	5,338	4,656	2,679	(NA)	1,977	-	-	682	-
Nebraska.....	7,039	6,064	4,209	243	1,612	-	67	908	-
Nevada.....	6,838	5,829	3,163	(NA)	2,666	-	-	1,009	-
New Hampshire.....	3,401	2,645	1,133	-	1,512	-	-	756	-
New Jersey.....	43,030	37,959	16,127	2,668	10,588	8,576	1,098	3,769	204
New Mexico.....	7,899	5,308	3,139	44	2,125	-	-	2,591	-
New York.....	147,135	115,414	76,562	496	20,050	18,306	8,814	20,467	2,440
North Carolina.....	48,207	38,893	25,261	1,305	12,327	-	2,793	5,163	1,358
North Dakota.....	2,110	1,860	1,080	-	780	-	-	250	-
Ohio.....	85,053	68,070	45,282	2,241	20,547	-	11,862	4,239	882
Oklahoma.....	12,195	9,871	7,266	(NA)	2,605	-	1,795	529	-
Oregon.....	18,434	13,691	7,679	278	5,734	-	1,447	3,296	-
Pennsylvania.....	68,801	56,919	32,066	1,915	22,938	-	1,345	8,561	1,976
Rhode Island.....	7,504	5,456	3,976	-	1,480	-	745	1,300	3
South Carolina.....	17,037	10,487	6,394	320	3,773	-	2,199	1,732	2,619
South Dakota.....	2,660	2,222	-	-	801	1,421	178	218	42
Tennessee.....	21,344	17,965	11,330	599	6,036	-	641	2,738	-
Texas.....	38,813	36,152	24,110	517	11,525	-	-	2,660	1
Utah.....	6,861	5,027	-	-	1,706	3,321	171	1,593	70
Vermont.....	5,963	4,764	2,462	-	1,993	309	407	710	82
Virginia.....	34,611	30,488	21,894	1,359	7,235	-	895	2,521	707
Washington.....	33,468	27,537	14,020	1,854	11,663	-	199	5,732	-
West Virginia.....	6,613	6,041	3,797	145	2,069	-	-	572	-
Wisconsin.....	42,788	33,790	15,876	1,413	13,192	3,209	794	8,204	-
Wyoming.....	2,879	2,598	1,236	-	1,362	-	79	202	-

- Represents zero or rounds to zero.

NA Not available.

Table 44. Detail of Direct Current Expenditure for Correction Activities of 384 Large City Governments: Fiscal Year 1972-73

(Thousands of dollars)

City	Total direct current expenditure	Institutions	Probation and parole	Miscellaneous	City	Total direct current expenditure	Institutions	Probation and parole	Miscellaneous
Total.....	250,376	189,395	44,048	16,933	California--Continued				
Alabama:					Santa Clara.....	-	-	-	-
Birmingham.....	552	516	36	-	Santa Monica.....	-	-	-	-
Cadaden.....	16	16	-	-	Santa Rosa.....	-	-	-	-
Huntsville.....	130	130	-	-	Simi Valley.....	-	-	-	-
Mobile.....	127	127	-	-	South Gate.....	58	58	-	-
Montgomery.....	161	161	-	-	Stockton.....	-	-	-	-
Tuscaloosa.....	61	61	-	-	Sunnyvale.....	-	-	-	-
Arizona:					Torrance.....	82	82	-	-
Mesa.....	-	(NA)	-	-	Vallejo.....	-	-	-	-
Phoenix.....	555	534	21	-	West Covina.....	-	-	-	-
Scottsdale.....	-	-	-	-	Westminster.....	15	15	-	-
Tempe.....	-	-	-	-	Whittier.....	-	-	-	-
Tucson.....	-	-	-	-	Colorado:				
Arkansas:					Aurora.....	-	-	-	-
Fort Smith.....	-	-	-	-	Boulder.....	-	-	-	-
Little Rock.....	-	-	-	-	Colorado Springs.....	-	(NA)	-	-
State Book.....	-	-	-	-		2,364	2,334	-	-
						99			

Table 45. Detail of Correction Employment and Payroll of State Governments: October 1973

(Dollar amounts in thousands)

State	Total correction activities				Institutions							
	Number of employees				Total				For men			
					Number of employees				Number of employees			
	Total	Full-time only	Full-time equivalent ¹	October payroll ¹	Total	Full-time only	Full-time equivalent	October payroll	Total	Full-time only	Full-time equivalent	October payroll
Total.....	113,503	111,536	112,176	95,568	90,779	89,259	89,760	75,768	53,906	53,403	53,569	46,502
Alabama.....	1,078	1,060	1,066	695	876	858	865	516	549	540	542	335
Alaska.....	357	331	341	360	241	227	235	254	65	57	62	71
Arizona.....	955	947	950	761	795	792	793	618	68	68	68	46
Arkansas.....	560	560	560	348	503	503	503	311	255	255	255	163
California.....	12,180	11,504	11,714	12,691	9,931	9,375	9,531	10,332	6,136	5,965	6,022	6,724
Colorado.....	1,502	1,461	1,470	1,268	1,145	1,114	1,121	964	665	649	652	594
Connecticut.....	2,328	2,299	2,312	1,907	1,807	1,797	1,802	1,444	1,258	1,258	1,258	1,025
Delaware.....	666	650	654	522	617	601	605	483	307	307	307	253
Florida.....	7,162	7,019	7,065	5,157	4,575	4,472	4,502	3,288	2,987	2,920	2,936	2,216
Georgia.....	3,184	3,183	3,183	2,170	2,263	2,262	2,262	1,443	1,425	1,424	1,424	958
Hawaii.....	366	354	-	-	296	286	291	302	-	-	-	-
Idaho.....	450	-	-	-	300	290	294	200	-	-	-	-
Illinois.....	4,500	-	-	-	3,750	3,751	3,610	3,610	-	-	-	-
Indiana.....	-	-	-	-	-	-	-	-	-	-	-	-

State	Institutions--Continued										
	For women				For juveniles				Other and combined		
	Number of employees				Number of employees				Number of employees		
	Total	Full-time only	Full-time equivalent	October payroll	Total	Full-time only	Full-time equivalent	October payroll	Total	Full-time only	Full-time equivalent
											October payroll

State	Correction administration				Probation, parole, and pardon				Miscellaneous			
	Number of employees				Number of employees				Number of employees			
	Total	Full-time only	Full-time equivalent	October payroll	Total	Full-time only	Full-time equivalent	October payroll	Total	Full-time only	Full-time equivalent	October payroll

Table 46. Detail of Correction Employment and Payroll of 312 Large County Governments: October 1973

(Dollar amounts in thousands)

Line number	County	Total correction activities				Institutions							
		Number of employees				Total institutions				Institutions for juveniles			
		Total	Full-time only	Full-time equivalent ¹	October payroll ¹	Number of employees				Number of employees			
						Total	Full-time only	Full-time equivalent	October payroll	Total	Full-time only	Full-time equivalent	October payroll
1	Illinois:												
2	Champaign.....	44	33	36	25	34	25	27	19	27	18	20	14
3	Cook.....	1,378	1,358	1,363	1,224	1,138	1,121	1,125	1,024	255	249	250	228
4	Du Page.....	105	85	94	76	60	42	50	40	39	21	29	23
5	Kane.....	75	61	66	46	41	34	37	24	27	20	23	15
6	Lake.....	79	78	78	50	49	49	49	30	14	14	14	6
7	La Salle.....	25	17	20	12	19	12	15	8	7	5	6	2
8	McHenry.....	36	37	28	25	23	23	19	19	5	5	5	2
9	McLean.....	15	12	14	10	8	5	7	5	5	5	5	2
10	Mecon.....	21	16	19	11	15	10	13	6	4	4	4	1
11	Madison.....	68	57	59	46	49	39	41	27	28	20	21	13
12	Peoria.....	47	44	45	28	30	27	28	15	11	11	11	6
13	Rock Island.....	37	37	37	24	11	11	11	5	5	5	5	7
14	St. Clair.....	68	55	59	40	50	37	41	28	25	19	17	10
15	Sangamon.....	35	23	27	17	11	8	9	5	5	5	5	5
16	Tazewell.....	14	11	13	7	7	4	6	3	3	3	3	3
17	Will.....	26	24	25	16	19	18	18	12	12	12	12	12
18	Winnebago.....	86	64	73	53	60	43	50	36	36	21	28	17
19	Indiana:												
20	Allen.....	125	102	112	81	86	63	74	53	49	27	38	23
21	Delaware.....	32	32	32	18	21	21	21	11	12	12	12	6
22	Elkhart.....	32	24	26	17	15	11	11	8	5	1	1	1
23	Lake.....	79	85	79	62	34	34	34	24	21	21	21	13
24	La Porte.....	63	34	34	17	17	1	8	6	5	5	5	5
25	Madison.....	30	30	30	17	17	8	13	7	11	2	7	4
26	St. Joseph.....	75	75	75	46	46	46	46	32	12	8	8	8
27	Tippecanoe.....	19	19	19	19	19	19	19	19	19	19	19	19
28	Wanderburgh.....	19	19	19	19	19	19	19	19	19	19	19	19

Institutions--Continued				Probation and parole				Miscellaneous					Line number
Other and combined institutions				Number of employees			October payroll	Number of employees			October payroll		
Number of employees			October payroll	Total	Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent			
Total	Full-time only	Full-time equivalent											
7	7	7	5	10	8	9	6	-	-	-	-	1	
883	872	875	796	240	237	238	200	-	-	-	-	2	
21	21	21	17	45	43	44	35	-	-	-	-	3	
14	14	14	9	31	24	27	19	3	3	3	3	4	
35	35	35	24	30	29	29	20	-	-	-	-	5	
12	7	9	6	6	5	5	3	-	-	-	-	6	
25	23	23	19	13	13	13	9	-	-	-	-	7	
8	5	7	5	7	7	7	5	-	-	-	-	8	
11	6	9	5	6	6	6	4	-	-	-	-	9	
21	19	20	14	19	18	18	18	-	-	-	-	10	
19	16	17	9	17	17	17	12	-	-	-	-	11	
11	11	11	5	26	26	26	19	-	-	-	-	12	
25	24	24	18	18	18	18	12	-	-	-	-	13	
11	8	9	5	24	15	18	13	-	-	-	-	14	
7	4	6	3	7	7	7	4	-	-	-	-	15	
19	18	18	12	7	8	7	4	-	-	-	-	16	
24	22	22	19	18	16	17	13	8	5	8	4	17	
37	36	36	30	39	39	39	27	-	-	-	-	18	
9	9	9	5	11	11	11	7	-	-	-	-	19	
10	10	10	7	17	13	15	10	-	-	-	-	20	
13	13	13	11	51	45	48	37	-	-	-	-	21	
17	1	8	6	17	13	15	9	29	20	23	16	22	
7	6	6	3	9	8	9	5	-	-	-	-	23	
38	38	38	27	19	19	19	15	5	5	5	5	23	
4	4	4	4	4	4	4	2	-	-	-	-	23	
28	26	26	26	26	26	26	5	-	-	-	-	23	

**Table 47. Detail of Correction Employment and Payrolls of 384 Large City Governments:
October 1973**

(Dollar amounts in thousands)

City	Total correction				Institutions			
	Number of employees			October payroll	Number of employees			October payroll
	Total	Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent	
TOTAL	17 436	16 814	17 017	16 376	13 788	13 226	13 414	12 921
ALABAMA:								
BIRMINGHAM	54	54	54	39	46	46	46	34
GAOSDEN	2	1	2	1	2	1	2	1
HUNTSVILLE	14	14	14	8	14	14	14	8
MOBILE	11	11	11	6	11	11	11	6
MONTGOMERY	22	22	22	13	22	22	22	13
TUSCALOOSA	7	7	7	4	7	7	7	4
ARIZONA:								
MESA	-	-	-	-	(NA)	(NA)	(NA)	(NA)
PHOENIX	37	37	37	33	37	37	37	33
SCOTTSDALE	-	-	-	-	-	-	-	-
TEMPE	-	-	-	-	-	-	-	-
TUCSON	-	-	-	-	-	-	-	-
ARKANSAS:								
FORT SMITH	-	-	-	2	3	3	-	-
LITTLE ROCK	-	-	-	-	14	14	-	-

City	Probation and parole				Miscellaneous			
	Number of employees			October payroll	Number of employees			October payroll
	Total	Full-time only	Full-time equivalent		Total	Full-time only	Full-time equivalent	

**Table 48 Other Criminal Justice Expenditure, by Character and Object, by State and
Type of Government: Fiscal Year 1972-73**

(Thousands of dollars)

State and type of government	Total ¹	Direct expenditure			Intergovernmental expenditure		
		Total	Direct current	Capital outlay	Total	To State governments	To local governments
UNITED STATES, TOTAL . .	133 479	133 479	115 041	17 438	377 263	334	376 929
STATES	447 955	71 335	70 229	1 106	376 620	(X)	376 620
LOCAL, TOTAL	62 478	62 144	45 812	16 332	643	334	309
COUNTIES	27 102	26 847	12 320	14 527	255	205	50
MUNICIPALITIES	35 685	35 297	33 492	1 805	388	129	259
ALABAMA	1 234	1 234	1 015	219	5 742	-	5 742
STATE	6 627	885	885	-	5 742	(X)	5 742
LOCAL, TOTAL	350	350	131	219	-	-	-
COUNTIES	283	283	64	219	-	-	-
MUNICIPALITIES	67	67	67	-	-	-	-
ALASKA	242	242	238	4	571	-	571
STATE	813	242	238	4	571	(X)	571
LOCAL, TOTAL	-	-	-	-	-	-	-
COUNTIES	-	-	-	-	-	-	-
MUNICIPALITIES	-	-	-	-	-	-	-
ARIZONA	-	-	-	157	5 304	-	-
STATE	-	-	-	-	5 304	-	-
LOCAL, TOTAL	-	-	-	-	-	-	-
COUNTIES	-	-	-	-	-	-	-
MUNICIPALITIES	-	-	-	-	-	-	-

environmental quality control

Governmental Finances and Employment: Fiscal Years 1971-72 and 1972-73

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Table 1. STATE GOVERNMENT WATER QUALITY CONTROL EXPENDITURE: FISCAL YEARS 1972 AND 1973, AND EMPLOYMENT: OCTOBER 1973

(Dollar amounts in thousands)

State	1972 expenditure				1973 expenditure				Employment and payroll, October 1973	
	Total	Current operation	Capital outlay	Intergovernmental	Total	Current operation	Capital outlay	Intergovernmental	Full-time equivalent	Payroll
Total.....	537,868	60,392	39,924	437,552	608,138	74,331	45,738	488,069	5,427	5,242
Alabama.....	957	402	500	55	946	392	500	54	41	36
Alaska.....	6,394	364	14	6,016	3,464	281	11	3,172	10	11
Arizona.....	234	211	23	-	300	283	17	-	33	33
Arkansas.....	-	-	51	-	2,009	533	55	-	-	47
California.....	-	-	-	19,544	29,993	7,611	61	-	-	583
Colorado.....	-	-	-	-	1,035	45	-	-	-	-

Table 2. STATE GOVERNMENT SOLID WASTE MANAGEMENT EXPENDITURE: FISCAL YEARS 1972 AND 1973, AND EMPLOYMENT: OCTOBER 1973

(Dollar amounts in thousands)

State	1972 expenditure				1973 expenditure				Other solid waste employment and payroll, October 1973 ¹	
	Total	Direct		Intergovernmental	Total	Direct		Intergovernmental	Full-time equivalent	Payroll
		Litter removal	Other			Litter removal	Other			
Total.....	55,833	41,829	11,768	2,236	62,147	42,704	14,638	4,805	834	843
Alabama.....	1,008	944	64	-	1,071	1,002	69	-	8	10
Alaska.....	128	81	47	-	141	93	48	-	3	4
Arizona.....	362	330	32	-	365	333	32	-	3	3
Arkansas.....	253	245	8	-	197	178	19	-	4	3
California.....	8,170	-	-	760	7,789	5,769	1,199	821	613	219
Colorado.....	-	-	-	-	813	725	88	-	-	8
Connecticut.....	-	-	-	-	559	(NA)	-	-	-	-

Table 3. STATE GOVERNMENT AIR QUALITY CONTROL EXPENDITURE: FISCAL YEARS 1972 AND 1973, AND EMPLOYMENT: OCTOBER 1973

(Dollar amounts in thousands)

State	1972 expenditure				1973 expenditure				Employment and payroll, October 1973	
	Total	Current operation	Capital outlay	Intergovernmental	Total	Current operation	Capital outlay	Intergovernmental	Full-time equivalent	Payroll
Total.....	42,004	36,828	3,924	1,252	58,702	46,720	4,150	7,832	3,022	2,942
Alabama.....	320	308	12	-	705	700	5	-	37	33
Alaska.....	116	66	-	50	126	73	3	50	4	5
Arizona.....	441	427	14	-	478	427	51	-	51	49
Arkansas.....	-	416	59	-	243	218	25	-	23	17
California.....	-	195	569	-	15,533	11,396	557	3,580	1,550	486
Colorado.....	-	-	-	-	682	682	-	-	-	-
Connecticut.....	-	-	-	609	4,550	909	-	-	-	-

Table 4. SELECTED LARGE CITY GOVERNMENT WATER QUALITY CONTROL REVENUE AND EXPENDITURE: FISCAL YEARS 1971-72 AND 1972-73, AND EMPLOYMENT: OCTOBER 1973

(Dollar amounts in thousands)

City	Fiscal year 1971-72					Fiscal year 1972-73					Employment and payroll, October 1973	
	Revenue from sewerage charges	Expenditure				Revenue from sewerage charges	Expenditure				Full-time equivalent	Payroll
		Total	Current operation	Capital outlay	Inter-governmental		Total	Current operation	Capital outlay	Inter-governmental		
Total.....	302,215	769,652	281,485	458,166	30,001	335,291	915,620	294,946	588,676	31,998	17,534	15,842
Atlanta, Ga.....	10,623	15,064	6,790	8,274	-	11,008	26,607	7,234	19,373	-	647	473
Baltimore, Md.....	8,288	21,231	8,205	13,026	-	8,983	14,059	8,440	5,619	-	919	618
Birmingham, Ala.....	-	1,459	1,057	402	-	-	2,077	1,173	904	-	134	78
Boston, Mass.....	3,212	7,456	5,537	1,369	4,556	3,318	7,129	1,719	-	-	102	86
Buffalo, N.Y.....	1,390	-	-	645	-	1,420	9,983	-	-	-	-	248
Chicago, Ill.....	-	-	-	-	-	51	30	-	-	-	-	1,527

Table 5. SELECTED LARGE CITY GOVERNMENT SOLID WASTE MANAGEMENT REVENUE AND EXPENDITURE: FISCAL YEARS 1971-72 AND 1972-73, AND EMPLOYMENT: OCTOBER 1973

(Dollar amounts in thousands)

City	Fiscal year 1971-72				Fiscal year 1972-73				Employment and payroll, October 1973	
	Revenue from sanitation charges	Expenditure			Revenue from sanitation charges	Expenditure			Full-time equivalent	Payroll
		Total	Current operation	Capital outlay		Total	Current operation	Capital outlay		
Total.....	56,410	164,688	577,057	66,581	62,018	164,322	594,920	53,010	44,965	40,670
Atlanta, Ga.....	6,729	11,083	9,561	1,522	6,835	9,482	8,831	651	961	589
Baltimore, Md.....	-	16,464	15,348	116	303	18,931	16,632	2,299	799	798
Birmingham, Ala.....	-	-	2,621	304	-	3,007	2,700	-	-	227
Boston, Mass.....	-	-	737	-	32	11,672	-	-	-	583
Buffalo, N.Y.....	-	-	629	62	62	8,400	-	-	-	-
Chicago, Ill.....	-	-	-	-	-	-	-	-	-	-

Table 6. SELECTED LARGE CITY GOVERNMENT AIR QUALITY CONTROL EXPENDITURE: FISCAL YEARS 1971-72 AND 1972-73, AND EMPLOYMENT: OCTOBER 1973

(Dollar amounts in thousands)

City	Fiscal year 1971-72 expenditure			Fiscal year 1972-73 expenditure			Employment and payroll, October 1973	
	Total	Current operation	Capital outlay	Total	Current operation	Capital outlay	Full-time equivalent	Payroll
Total.....	11,624	10,869	527	14,998	13,238	1,578	1,035	978
Atlanta, Ga.....	-	-	-	-	-	-	-	-
Baltimore, Md.....	364	364	-	406	406	-	25	26
Birmingham, Ala.....	11	11	-	11	-	-	1	1
Boston, Mass.....	113	81	3	104	70	4	4	4
Buffalo, N.Y.....	-	-	-	-	-	-	-	-
Chicago, Ill.....	-	-	83	2,655	2,280	-	-	132
Cincinnati.....	-	-	-	718	-	-	-	54

Table 7. SELECTED LARGE COUNTY GOVERNMENT WATER QUALITY CONTROL REVENUE AND EXPENDITURE: FISCAL YEARS 1971-72 AND 1972-73, AND EMPLOYMENT: OCTOBER 1973

(Dollar amounts in thousands)

County	Fiscal year 1971-72					Fiscal year 1972-73					Employment and payroll, October 1973	
	Revenue from sewerage charges	Expenditure				Revenue from sewerage charges	Expenditure				Full-time equivalent	Payroll
		Total	Current operation	Capital outlay	Inter-governmental		Total	Current operation	Capital outlay	Inter-governmental		
Total.....	30,463	283,282	54,094	209,779	19,409	39,277	269,970	61,765	188,128	20,077	3,419	3,054
Alameda, Calif.....	-	-	-	-	-	-	-	-	-	-	-	-
Allegheny, Pa.....	-	189	183	6	-	223	150	73	-	-	-	-
Baltimore, Md.....	5,739	15,153	4,400	10,753	-	6,459	14,820	4,436	10,384	-	175	133
Bergen, N.J.....	-	-	-	-	-	-	-	-	-	-	-	-
Bexar, Tex.....	-	-	-	-	-	-	-	-	-	-	-	-
Broward, Tex.....	-	-	1,510	45	-	1,918	3,202	1,611	-	-	-	107
Contra Costa, Calif.....	-	-	-	37	-	151	599	-	-	-	-	14
Ill.....	-	-	-	-	-	-	-	-	-	-	-	-

Table 8. SELECTED LARGE COUNTY GOVERNMENT SOLID WASTE MANAGEMENT REVENUE AND EXPENDITURE: FISCAL YEARS 1971-72 AND 1972-73, AND EMPLOYMENT: OCTOBER 1973

(Dollar amounts in thousands)

County	Fiscal year 1971-72				Fiscal year 1972-73				Employment and payroll, October 1973	
	Revenue from sanitation charges	Expenditure			Revenue from sanitation charges	Expenditure			Full-time equivalent	Payroll
		Total	Current operation	Capital outlay		Total	Current operation	Capital outlay		
Total.....	44,432	173,306	65,474	7,416	45,468	181,813	69,516	11,764	2,012	1,840
Alameda, Calif.....	-	-	-	-	-	-	-	-	-	-
Allegheny, Pa.....	-	135	135	-	-	150	150	-	8	6
Baltimore, Md.....	649	4,893	4,834	59	583	5,608	5,558	50	90	77
Bergen, N.J.....	1,256	1,055	1,055	-	1,316	1,225	1,217	-	44	40
Bexar, Tex.....	-	-	-	-	-	-	-	-	-	-
Broward, Fla.....	-	-	678	410	844	2,943	589	2	-	46
Contra Costa, Calif.....	1,008	1,088	47	-	-	50	50	-	-	4
Cook, Ill.....	-	-	-	-	-	-	-	-	-	-

Table 9. SELECTED LARGE COUNTY GOVERNMENT AIR QUALITY CONTROL EXPENDITURE: FISCAL YEARS 1971-72 AND 1972-73, AND EMPLOYMENT: OCTOBER 1973

(Dollar amounts in thousands)

County	Fiscal year 1971-72 expenditure			Fiscal year 1972-73 expenditure			Employment and payroll, October 1973	
	Total	Current operation	Capital outlay	Total	Current operation	Capital outlay	Full-time equivalent	Payroll
Total.....	14,436	13,868	568	16,475	15,491	984	1,056	1,112
Alameda, Calif.....	-	-	-	-	-	-	-	-
Allegheny, Pa.....	1,109	1,094	15	994	982	12	69	55
Baltimore, Md.....	238	238	-	363	363	-	24	21
Bergen, N.J.....	-	-	-	-	-	-	-	-
Bexar, Tex.....	-	-	-	-	-	-	-	-
Broward, Fla.....	-	-	22	84	63	21	-	9
Contra Costa, Calif.....	-	-	-	35	35	-	-	3
Ill.....	-	-	-	943	943	-	-	-

**Table 10. LOCAL GOVERNMENT REVENUE AND EXPENDITURE FOR SEWERAGE ACTIVITIES:
FISCAL 1971-72 AND EMPLOYMENT: OCTOBER 1972, IN SELECTED SMSA's**

(Dollar amounts in thousands. Because of rounding, detail may not add to totals)

Area and type of government ¹	Revenue from sewerage charges	Direct expenditure			Employment	
		Total	Current operation	Capital outlay	Full-time equivalent employment	October payroll, 1972
72 selected SMSA's, total.....	793,800	2,208,269	688,052	1,520,217	42,040	34,705
Counties.....	76,683	390,688	81,374	309,315	5,460	4,363
Cities.....	533,899	1,185,896	408,252	777,644	25,218	20,080
Townships.....	31,025	123,638	41,852	81,786	1,540	1,176
Special districts.....	152,194	508,045	156,574	351,471	9,822	9,086
Birmingham, Ala. SMSA.....	1,717	6,292	2,788	3,504	508	275
Counties.....	1,565	4,582	1,582	3,000	204	123
Cities.....	152	1,710	1,206	504	304	152
Phoenix, Ariz. SMSA.....	3,116	8,819	3,354	5,466	155	120
Cities.....	3,116	8,819	3,354	5,466	155	120
Anaheim-Santa Ana-Garden Grove, Calif. SMSA..	3,148	27,067	8,269	18,798	307	261
Counties.....	-	51	51	-	-	-
Cities.....	1,075	3,988	1,324	2,664	59	54
Special districts.....	2,071	23,028	6,893	16,134	248	206
Fresno, Calif. SMSA.....	3,151	2,950	1,383	1,567	79	65
Counties.....	18	28	28	-	-	-
Cities.....	3,073	2,579	1,255	1,324	65	54
Special districts.....	60	343	100	243	-	11
Los Angeles-Long Beach.....	-	508	27,591	-	-	-

**Table 11. LOCAL GOVERNMENT REVENUE AND EXPENDITURE FOR SEWERAGE ACTIVITIES:
FISCAL 1972-73 AND EMPLOYMENT: OCTOBER 1973, IN SELECTED SMSA's**

(Dollar amounts in thousands. Because of rounding, detail may not add to totals)

Area and type of government ¹	Revenue from sewerage charges	Direct expenditure			Employment	
		Total	Current operation	Capital outlay	Full-time equivalent employment	October payroll, 1973
72 selected SMSA's, total.....	2,855,780	2,419,476	772,844	1,646,632	44,022	37,775
Counties ²	92,702	308,503	75,729	232,774	5,266	4,064
Cities ²	578,303	1,136,746	412,341	724,405	24,260	19,686
Townships ²	32,822	90,853	36,917	53,936	1,313	1,029
Special districts ²	151,953	498,375	190,949	307,426	8,850	8,667
Birmingham, Ala. SMSA.....	3,009	5,184	2,698	2,486	464	262
Counties.....	2,883	3,337	1,747	1,590	207	128
Cities.....	126	1,847	951	896	257	134
Phoenix, Ariz. SMSA.....	3,686	12,843	3,833	9,010	193	159
Cities.....	3,686	12,843	3,833	9,010	193	159
Anaheim-Santa Ana-Garden Grove, Calif. SMSA..	4,855	24,262	4,878	19,384	278	258
Counties.....	-	50	50	-	-	-
Cities.....	828	3,692	968	2,724	66	60
Special districts.....	4,027	20,520	3,860	16,660	212	198
Fresno, Calif. SMSA.....	3,835	5,795	2,358	3,437	69	66
Counties.....	-	164	164	-	-	-
Cities.....	3,835	5,631	2,194	3,437	69	66
Los Angeles-Long Beach.....	16,214	62,532	31,503	31,029	-	2,503
Counties.....	48	1,501	1,407	-	-	622
	-	31,581	12,316	-	-	-
	-	29,450	-	-	-	-

Table 12. LOCAL GOVERNMENT REVENUE AND EXPENDITURE FOR SANITATION OTHER THAN SEWERAGE ACTIVITIES: FISCAL 1971-72 AND EMPLOYMENT: OCTOBER 1972, IN SELECTED SMSA'S

(Dollar amounts in thousands. Because of rounding, detail may not add to totals)

Area and type of government ¹	Revenue from sanitation charges	Direct expenditure			Employment	
		Total	Current operation	Capital outlay	Full-time equivalent employment	October payroll, 1972
72 selected SMSA's, total.....	227,413	1,133,452	1,020,917	112,536	74,911	57,854
Counties.....	55,463	93,433	83,497	9,936	3,014	2,106
Cities.....	160,012	947,671	864,555	83,116	67,915	52,731
Townships.....	10,245	81,411	67,417	13,994	3,870	2,926
Special districts.....	1,694	10,937	5,447	5,489	112	90
Birmingham, Ala. SMSA.....	207	4,009	3,521	488	825	378
Counties.....	-	14	14	-	3	1
Cities.....	207	3,995	3,507	488	822	377
Phoenix, Ariz. SMSA.....	1,852	15,592	12,558	3,034	1,018	850
Counties.....	-	112	112	-	-	-
Cities.....	1,852	15,480	12,446	3,034	1,018	850
Anaheim-Santa Ana-Garden Grove, Calif. SMSA..	3,436	8,502	7,684	818	238	235
Counties.....	-	3,181	2,537	644	127	135
Cities.....	3,436	5,315	5,140	174	111	100
Special districts.....	-	7	7	-	-	-
Fresno, Calif. SMSA.....	3,817	3,716	3,632	85	264	203
Counties.....	-	116	104	12	8	7
Cities.....	3,812	3,578	3,510	68	251	193
Special districts.....	5	22	17	5	5	3
Los Angeles.....	33,682	71,461	68,176	3,285	-	2,122
Counties.....	16,697	23,444	23,444	-	-	-
Cities.....	16,985	48,017	44,732	-	-	-

Table 13. LOCAL GOVERNMENT REVENUE AND EXPENDITURE FOR SANITATION OTHER THAN SEWERAGE ACTIVITIES: FISCAL 1972-73 AND EMPLOYMENT: OCTOBER 1973, IN SELECTED SMSA'S

(Dollar amounts in thousands. Because of rounding, detail may not add to totals)

Area and type of government ¹	Revenue from sanitation charges	Direct expenditure			Employment	
		Total	Current operation	Capital outlay	Full-time equivalent employment	October payroll, 1973
72 selected SMSA's, total.....	239,114	1,213,314	1,040,372	172,942	75,651	62,046
Counties ²	58,952	106,067	85,559	20,508	3,278	2,399
Cities ²	170,309	767,993	702,731	65,262	52,426	39,281
Townships ²	5,727	53,300	45,781	7,519	2,332	1,713
Special districts ²	4,126	7,123	6,301	822	225	181
Birmingham, Ala. SMSA.....	391	4,878	4,292	586	649	306
Counties.....	35	429	171	258	3	1
Cities.....	356	4,449	4,121	328	646	305
Phoenix, Ariz. SMSA.....	2,015	17,186	15,726	1,460	1,162	824
Counties.....	-	168	168	-	-	-
Cities.....	2,015	17,018	15,558	1,460	1,162	824
Anaheim-Santa Ana-Garden Grove, Calif. SMSA..	3,793	10,309	8,003	2,306	276	284
Counties.....	-	4,745	2,705	2,040	129	146
Cities.....	3,793	5,564	5,298	266	147	138
Fresno, Calif. SMSA.....	4,084	3,398	3,159	239	265	216
Counties.....	-	116	116	-	9	8
Cities.....	4,084	3,282	3,043	239	256	208
Los Angeles-Long Beach.....	16,697	77,118	71,109	6,009	-	2,337
Counties.....	-	22,333	22,333	-	-	-
Cities.....	16,697	54,785	48,776	6,009	-	2,337

Table 14. LOCAL GOVERNMENT REVENUE AND EXPENDITURE FOR SEWERAGE ACTIVITIES: FISCAL 1971-72 AND EMPLOYMENT: OCTOBER 1972, BY STATE AND TYPE OF GOVERNMENT

(Dollar amounts in thousands. Because of rounding, detail may not add to totals)

State and type of government ¹	Revenue from sewerage charges	Direct expenditure			Employment	
		Total	Current operation	Capital outlay	Full-time equivalent employment	October payroll, 1972
United States, total.....	1,236,871	3,266,042	1,040,201	2,225,841	66,390	49,853
Counties.....	86,476	476,379	96,561	379,818	6,308	4,994
Cities.....	912,299	1,915,980	694,918	1,221,062	45,591	32,526
Townships.....	45,244	218,350	62,368	155,982	2,456	1,805
Special districts.....	192,852	655,333	186,353	468,980	12,035	10,528
Alabama, total.....	12,456	17,216	8,957	8,260	1,042	534
Counties.....	1,565	5,061	2,061	3,000	204	123
Cities.....	10,891	12,155	6,896	5,260	838	411
Alaska, total.....	1,658	16,946	1,489	15,456	126	146
Boroughs.....	1,541	12,674	755	11,919	107	126
Cities.....	117	4,272	735	3,537	19	20
Arizona, total.....	4,726	14,803	6,181	8,621	351	260
Counties.....	529	1,597	792	804	72	55
Cities.....	4,155	12,883	5,247	7,636	270	200
Special districts.....	42	323	142	181	9	5
Arkansas, total.....	6,747	8,680	4,042	4,638	345	176
Cities.....	6,667	8,568	3,962	4,606	338	173
Special districts.....	80	112	80	32		4
California, total.....	23,155	110,432	12,760			434
Counties.....						

Table 15. LOCAL GOVERNMENT REVENUE AND EXPENDITURE FOR SEWERAGE ACTIVITIES: FISCAL 1972-73 AND EMPLOYMENT: OCTOBER 1973, BY STATE AND TYPE OF GOVERNMENT

(Dollar amounts in thousands. Because of rounding, detail may not add to totals)

State and type of government ¹	Revenue from sewerage charges	Direct expenditure			Employment	
		Total	Current operation	Capital outlay	Full-time equivalent employment	October payroll, 1973
United States, total.....	1,488,605	3,603,610	1,175,887	2,427,723	72,431	57,996
Counties.....	106,796	469,269	103,147	366,123	6,870	5,659
Cities.....	1,108,910	2,299,907	781,843	1,518,064	50,036	38,094
Townships.....	60,546	210,741	62,518	148,223	2,963	2,370
Special districts.....	212,353	623,692	228,379	395,313	12,562	11,873
Alabama, total.....	15,394	18,072	9,525	8,547	1,100	586
Counties.....	2,883	3,322	1,732	1,590	224	137
Cities.....	12,511	14,644	7,722	6,922	876	449
Special districts.....	-	105	70	35	-	-
Alaska, total.....	1,791	16,232	2,547	13,684	160	205
Boroughs.....	1,528	13,227	2,118	11,109	146	187
Cities.....	263	3,004	429	2,575	14	18
Arizona, total.....	5,648	20,208	7,631	12,577	387	307
Counties.....	651	3,510	1,061	2,449	80	63
Cities.....	4,917	15,588	5,949	9,639	307	245
Special districts.....	80	1,110	621	489	-	-
Arkansas, total.....	11,736	16,222	6,445	9,777		232
Cities.....	11,669	16,194	6,420	9,774		230
Special districts.....	67	28	24			
California, total.....	259,190					
Counties.....						

Table 16. LOCAL GOVERNMENT REVENUE AND EXPENDITURE FOR SANITATION OTHER THAN SEWERAGE ACTIVITIES: FISCAL 1971-72 AND EMPLOYMENT: OCTOBER 1972, BY STATE AND TYPE OF GOVERNMENT

(Dollar amounts in thousands. Because of rounding, detail may not add to totals)

State and type of government ¹	Revenue from sanitation charges	Direct expenditure			Employment	
		Total	Current operation	Capital outlay	Full-time equivalent employment	October payroll, 1972
United States, total.....	391,471	1,586,713	1,412,836	173,877	118,307	79,961
Counties.....	61,327	121,961	106,727	15,234	4,529	2,923
Cities.....	315,649	1,340,633	1,210,329	130,304	108,715	73,328
Townships.....	11,641	107,781	88,251	19,546	4,767	3,518
Special districts.....	2,853	16,322	7,529	8,793	296	192
Alabama, total.....	6,504	17,453	15,161	2,292	3,165	1,327
Counties.....	4	382	266	116	120	52
Cities.....	6,500	17,071	14,895	2,176	3,045	1,275
Alaska, total.....	1,416	1,914	1,751	163	71	80
Boroughs.....	92	270	244	26	7	8
Cities.....	1,324	1,644	1,507	137	64	71
Arizona, total.....	3,217	22,313	18,733	3,580	1,543	1,175
Counties.....	10	188	439	49	4	2
Cities.....	3,207	21,825	18,294	3,531	1,539	1,172
Arkansas, total.....	6,140	6,608	5,949	658	885	350
Cities.....	6,140	6,608	5,949	658	885	350
California, total.....	74,949	139,220	131,645			5,067
Counties.....	22,544	38,979	36,000			540
Cities.....		99,612				496
Special districts.....						1

Table 17. LOCAL GOVERNMENT REVENUE AND EXPENDITURE FOR SANITATION OTHER THAN SEWERAGE ACTIVITIES: FISCAL 1972-73 AND EMPLOYMENT: OCTOBER 1973, BY STATE AND TYPE OF GOVERNMENT

(Dollar amounts in thousands. Because of rounding, detail may not add to totals)

State and type of government ¹	Revenue from sanitation charges	Direct expenditure			Employment	
		Total	Current operation	Capital outlay	Full-time equivalent employment	October payroll, 1973
United States, total.....	461,820	1,717,498	1,537,751	179,746	123,481	90,782
Counties.....	69,800	153,453	121,513	31,940	5,931	4,015
Cities.....	373,512	1,431,589	1,304,688	126,911	111,306	81,777
Townships.....	13,536	121,797	103,585	18,212	5,413	4,195
Special districts.....	4,972	10,648	7,965	2,683	831	795
Alabama, total.....	7,692	22,189	19,311	2,878	3,353	1,533
Counties.....	126	1,987	753	1,234	251	115
Cities.....	7,566	20,202	18,558	1,644	3,102	1,417
Alaska, total.....	1,704	2,905	2,811	94	121	152
Boroughs.....	174	955	955	-	10	16
Cities.....	1,570	1,950	1,856	94	111	136
Arizona, total.....	3,474	25,048	22,903	2,145	1,897	1,397
Counties.....	8	620	520	100	6	3
Cities.....	3,466	24,428	22,383	2,045	1,891	1,394
Arkansas, total.....	7,639	7,962	7,237	725	1,013	426
Cities.....	7,639	7,962	7,237	725	1,013	426
California, total.....	651	158,411	142,756			71
Counties.....		45,720	39,100			
Cities.....		112,691	103,656			

STATE AND LOCAL GOVERNMENT

Special Studies No. 72

State and Local Ratio Studies and Property Assessment

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Table 1. Number of Primary Assessing Jurisdictions, by Type of Government, by State: 1974

State	Total	Counties ¹	Municipalities	Townships	Other	State	Total	Counties ¹	Municipalities	Townships	Other
United States..	13,516	2,554	1,788	8,991	2	Missouri.....	417	91	⁴ 1	325	-
Alabama.....	67	67	-	-	-	Montana.....	⁵ 56	⁵ 56	-	-	-
Alaska.....	25	12	13	-	-	Nebraska.....	93	93	-	-	-
Arizona.....	14	14	-	-	-	Nevada.....	17	17	-	-	-
Arkansas.....	75	75	-	-	-	New Hampshire.....	234	-	13	³ 221	-
California.....	58	⁵ 58	-	-	-	New Jersey.....	567	-	-	-	-
Colorado.....	-	-	-	-	-	New Mexico.....	32	-	-	-	-
Connecticut.....	-	-	-	-	-	New York.....	-	-	-	-	-

Table 2. Scope of State Ratio Studies

State	Year begun	Interval of study ¹	Period covered	Ratio study results		Cost of ratio study activity ² (thousands of dollars)
				Published	Not published, accessibility to public as indicated	
Alaska.....	1973	A	3 years	Yes	-	45
Arizona.....	1968	² C	1 year	-	-	(NA)
Arkansas.....	1957	A	1 year	Yes	-	470
California.....	⁴ 1955	A	1 year	Yes	-	1,839
Colorado.....	1966	A	3 years	Yes	-	70
Florida.....	-	⁵ A	1 year	Yes	-	-
			1 year	-	-	-
			1 year	-	-	-

Table 3. Jurisdictional Classifications for Which State Agencies Derive Ratios, by Status of Ratio and by State

State	State	Counties	Municipalities	School districts	Townships	State	State	Counties	Municipalities	School districts	Townships
Alaska.....	-	OF	OF	OF	-	Montana.....	OF	OF	OF	-	-
Arizona.....	OF	OF	OF	OF	-	Nebraska.....	OF	OF	OF	-	-
Arkansas.....	OF	OF	OF	OF	-	Nevada.....	-	OF	-	-	-
California.....	-	OF	-	-	-	New Hampshire.....	-	-	OF	-	OF
Colorado.....	-	OF	OF	-	-	New Jersey.....	-	-	-	-	OF
Florida.....	-	-	-	-	-	New York.....	OF	-	-	-	-
Georgia.....	-	-	-	-	-	North Dakota.....	-	-	-	-	-
Hawaii.....	-	-	-	-	-	Ohio.....	-	-	-	-	-
Iowa.....	-	-	-	-	-	Oregon.....	-	-	-	-	-

Table 4. Area Locations for Which State Agencies Derive Ratios, by Status of Ratio and by State

State	Urban		Suburban	Rural	State	Urban		Suburban	Rural
	Entire area	Neighborhoods				Entire area	Neighborhoods		
Alaska.....	OF	¹ OF	OF	OF	Nebraska.....	OF	-	-	OF
Arizona.....	OF	OF	OF	OF	Nevada.....	OF	-	-	OF
Georgia.....	OF	-	OF	OF	New Jersey.....	OF	-	OF	OF
Hawaii.....	-	¹ OF	-	-	South Dakota.....	OF	-	-	OF
Illinois.....	OF	-	-	OF	Utah.....	OF	OF	-	OF
Iowa.....	OF	-	-	OF	Vermont.....	OF	OF	OF	OF
Kansas.....	OF	-	-	OF	Wisconsin.....	UC	OF	UC	UC
Minnesota.....	-	UC	-	-					

Explanation of codes used in copy is as follows:

OF (Officially found) - Refers to ratios computed to satisfy prescribed requirements associated with publication of results, an aid distribution formula, or similar purpose not confined to internal analysis. In certain instances the computation of such ratios is in compliance with a specific statutory provision, or with a general statutory directive.

UC (Unofficially calculated) - Refers to ratios calculated as an aid to internal analysis within the State agency having responsibilities affecting local assessment administration, and/or within the local assessing jurisdictions affected.

- Indicates no ratio derived.

¹In Alaska, "service areas"; in Hawaii, "tax zones", subjurisdictional areas which in some instances are equivalent to neighborhoods or groups of neighborhoods.

Table 5. Property Use Categories for Which State Agencies Derive Ratios, by Status of Ratio and by State

State	Realty											Person- ality, all use categor- ies (as a single group)	Public utili- ties
	All use cate- gories	Residential			Commer- cial	Indus- trial	Agricul- tural	Vacant land	Timber- land	Mineral rights	Other realty		
		All	Single- family	Multi- family									
Alaska.....	OF	-	-	-	-	-	-	OF	-	-	OF: Improved property	-	-
Arizona.....	-	OF	OF	OF	OF	OF	OF	OF	-	-	-	-	-
Arkansas.....	OF	OF	OF	OF	OF	OF	OF	OF	OF	OF	OF: Rural (rural-urban periphery)	OF	OF
California....	OF	UC	UC	UC	UC	UC	UC	UC	UC	UC	-	UC	OF
Colorado.....	-	OF	-	-	OF	OF	OF	OF	-	-	-	-	-
Florida.....							OF	-	-	-	-	-	-
Georgia.....							UC	-	-	-	-	-	-

Table 6. Major Characteristics of State Ratio Studies

State	Administrative agency	Value indicators used		Data collection by local officials			Use of sales				Price verification by--		
		Sales	Appraisals	For assessed value	For transfer information	Sample size before and after revision	At time of appraisal	When appraisal verified	During appraisal treatment	Personal inspection of view	Title, transfer tax or similar data, source as specified	Questionnaire	Phone interview
Alaska.....	Department of Community and Regional Affairs.....	Yes	1	Borough or city assessor	County recorder	All sales	46%	Yes	Yes	Yes	Yes	Yes	Yes
Arizona.....	Department of Revenue.....	Yes	To supplement sparse sales	County assessor	Sales not used	Sales not used	County assessor	Yes	Yes	Yes	Yes	Yes	Yes
Arkansas.....	Public Service Commission, Assessment Coordination Division.....	(1)	Exclusively	Sales not used	Sales not used	Sales not used	County assessor	Yes	Yes	Yes	Yes	Yes	Yes
California.....	State Board of Equalization, Property Tax Department.....	(1)	Exclusively	Sales not used	Sales not used	Sales not used	County assessor	Yes	Yes	Yes	Yes	Yes	Yes
Colorado.....	Department of Revenue, Division of Property Taxation.....	Yes	1	Local assessor	Local recording official	Local recording official	90%	Yes	Yes	Yes	Yes	Yes	Yes
Florida.....	Assessment Ratio Study Division, Office of Auditor General.....	(1)	Exclusively	Sales not used	Sales not used	Sales not used	County assessor	Yes	Yes	Yes	Yes	Yes	Yes
Georgia.....	Department of Audits and Accounts.....	Yes	To supplement all sales	County assessor	County clerk	County clerk	All sales	Yes	Yes	Yes	Yes	Yes	Yes
Hawaii.....	Department of Taxation.....	Yes	1	No	No	No	All sales	Yes	Yes	Yes	Yes	Yes	Yes
Idaho.....	Department of Revenue and Taxation.....	Yes	To supplement all sales	County assessor	County assessor	County assessor	76%	Yes	Yes	Yes	Yes	Yes	Yes
Illinois.....	Department of Local Government Affairs.....	Yes	(1)	County supervisor of assessments	County recorder of deeds	County recorder of deeds	All sales	Yes	Yes	Yes	Yes	Yes	Yes
Iowa.....	Department of Revenue.....	Yes	(1)	City or county assessor	County recorder	County recorder	All sales	Yes	Yes	Yes	Yes	Yes	Yes
Kansas.....	Department of Revenue, Division of Property Valuation.....	(1)	1	County assessor	Register of deeds	Register of deeds	All sales	Yes	Yes	Yes	Yes	Yes	Yes
Kentucky.....	Department of Revenue.....	Yes	(1)	Property valuation administrator	County clerk	County clerk	All sales	Yes	Yes	Yes	Yes	Yes	Yes
Maine.....	Bureau of Property Taxation.....	Yes	(1)	Municipal assessor	No	No	All sales	Yes	Yes	Yes	Yes	Yes	Yes
Maryland.....	Department of Assessments and Taxation.....	Yes	To supplement sparse sales	Supervisor of assessments	Supervisor of assessments	Supervisor of assessments	(NA)	Yes	Yes	Yes	Yes	Yes	Yes
Massachusetts.....	Department of Corporations and Taxation.....	Yes	To supplement all sales	Assessor	Assessor	Assessor	95%	Yes	Yes	Yes	Yes	Yes	Yes
Michigan.....	Department of Treasury, State Tax Commission.....	Yes	To supplement all sales	County register of deeds	County register of deeds	County register of deeds	(NA)	Yes	Yes	Yes	Yes	Yes	Yes
Minnesota.....	Depart.....												

Affidavit usable only if
-one voluntarily

Table 10. Scope of Ratio Studies Conducted by Local Jurisdictions

Jurisdiction	Year begun	Interval of study	Period covered by study	Availability of results for public use	Jurisdiction	Year begun	Interval of study	Period covered by study	Availability of results for public use
Alabama: Madison County.....	1972	(¹)	(¹)	Obtainable	Maine: Portland city.....	1963	Annual	1 year	Not obtainable
Arizona: Maricopa County.....	1974	Annual	3 years or more	Obtainable	Michigan: Detroit city.....	1958	Annual	1 year	Inserted on tax bill
Pima County.....	(²)	(²)	(²)	Not obtainable	Flint city.....	1960	Annual	2-1/2 years	Obtainable
California: Alameda County.....				Not obtainable	Grand Rapids city.....	1967	Monthly	2 years	Not obtainable
Fresno County.....				Not obtainable	Lansing city.....	(NA)	Annual	3 years	Not obtainable
Kern County.....				Not obtainable	Minnesota: Hennepin County.....				Not obtainable
				Not obtainable	Minneapolis city.....				Not obtainable

Table 11. Intra-Area Classifications for Which Selected Local Jurisdictions Derive Ratios, by Jurisdiction

Jurisdiction	Location				Governmental units		Other
	Urban		Suburban	Rural	Municipalities or townships	School districts	
	Entire urban area	Neighborhoods or assessing districts					
Alabama:							
Madison County.....	Yes	Yes	Yes	Yes	Yes	Yes	Appraisal manual types
Arizona:							
Maricopa County.....	Yes	Yes	Yes	Yes	Yes	(1)	Appraisal manual types
California:							
Alameda County.....		Yes	(1)	(1)	(1)	(1)	
Fresno County....		(1)	(1)	(1)	(1)	(1)	
Kern County.....			Yes	Yes	(1)		
Orange County.....				(1)			

Table 12. Property Use Categories for Which Selected Local Jurisdictions Derive Ratios, by Jurisdiction

Jurisdiction	Realty									Person ality
	All types as a single group	Residential			Commer- cial	Indus- trial	Agricul- tural	Vacant land	Other	
		All	Single- family	Multi- family						
Alabama:										
Madison County.....	Yes	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Arizona:										
Mariopca County.....	Yes	(¹)	Yes	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Pima County.....	(¹)	(¹)	Yes	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
California:										
Alameda County.....	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	(¹)	(¹)
Fresno County.....	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		(¹)
Kern County.....	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		(¹)
Orange County.....	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		(¹)

Table 15. Statistical Measures Derived by Selected Local Jurisdictions as Part of Ratio Studies

Jurisdiction	Mean ratio	Median ratio	Ratio of aggregate amounts	Coefficient of intra-area dispersion, from ratio indicated	Coefficient of interarea dispersion	Frequency distribution	Index of regressive assessment (price related differential)	Standard deviation	Standard error
Alabama:									
Madison County.....	Yes	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Arizona:									
Maricopa County.....	Yes	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	Yes	(¹)
Pima County.....	2 Yes	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
California:									
Alameda County.....	Yes	Yes	(¹)	Median and mean	Yes	Yes	(¹)	Yes	Yes
Fresno County.....	Yes	Yes	(¹)	Median	Yes	(¹)	(¹)	Yes	(¹)
Kern County.....	Yes	Yes	(¹)	Mean	(¹)	Yes	(¹)	Yes	(¹)
Orange County.....	Yes	Yes	(¹)	Median	Yes	(¹)	(¹)	Yes	(¹)
Riverside County.....	(¹)	Yes	(¹)	Median	(¹)	(¹)	(¹)	(¹)	(¹)
Sacramento County.....	Yes	Yes	Yes	Median	(¹)	Yes	(¹)	(¹)	(¹)
San Bernardino County..	Yes	Yes	Yes	Mean ²	Yes	Yes	(¹)	(¹)	(¹)
San Diego County.....	Yes	Yes	Yes	Mean and mean	Yes	Yes	(¹)	(¹)	(¹)
San Mateo County.....	Yes	Yes	Yes	Mean	(¹)	Yes	(¹)	(¹)	(¹)
Santa Clara County.....	Yes	Yes	Yes	Mean	Yes	(¹)	(¹)	(¹)	(¹)

Table 16. Purposes and Implementation of Ratio Studies Conducted by Selected Local Jurisdictions

Jurisdiction	Equalization of assessed values within county, city, or other unit	Purpose				Implementation			
		Accomplishment of reappraisal program objectives		Possibility for use in taxpayer appeals ¹	Use of findings likely to condition changes for individual assessed values in--	An entire jurisdiction	Individual use categories	Individual neighborhoods	Other intra-jurisdictional groupings
		Selection of targets	Evaluation of reappraisal effectiveness						
		By area	By use category						
Alabama:									
Madison County.....	Yes	(²)	(²)	(²)	(²)	Yes	(²)	(²)	(²)
Arizona:									
Maricopa County.....	Yes	Yes	Yes	Yes	Yes	(²)	(²)	Yes	(²)
California:									
Alameda County.....	2	Yes	Yes	Yes	(²)	(²)	Yes	Yes	(²)
Fresno County.....	Yes	Yes	Yes	Yes	(²)	Yes	Yes	Yes	Yes
Kern County.....	(²)	Yes	Yes	Yes	(²)	(²)	Yes	Yes	(²)
Orange County.....	Yes	Yes	(²)	Yes	(²)	Yes	Yes	Yes	(²)
Riverside County.....	Yes	Yes	Yes	Yes	Yes	(²)	Yes	Yes	(²)
Sacramento County.....	Yes	Yes	Yes	Yes	(²)	Yes	(²)	(²)	(²)
San Bernardino County..	Yes	Yes	Yes	Yes	(²)	Yes	(²)	(²)	(²)
San Diego County.....	Yes	Yes	Yes	Yes	(²)	Yes	(²)	(²)	(²)
San Francisco County..	Yes	Yes	Yes	Yes	(²)	Yes	(²)	(²)	(²)

Table 17. State Transfer Taxes and Recordation Requirements

State	Basis of tax or recordation requirement		Rate	Evidence of payment as shown (stamps, seal, etc.)	Penalty for false statement of value, etc. (fine and/or incarceration as shown)	Sales price display		
	Total sales price	Net sales price exclusive of mortgage or other liens				Type of documentation required, if any	Application	
							All transfers	All, with specified exceptions
Alabama.....		Yes	50 cents per \$500	Certification on document	(¹)	None specified	(¹)	(¹)
Arizona.....	No	No	\$2.00 per document	(¹)	Guilty of misdemeanor	Affidavit		Yes
Arkansas.....	Yes		\$1.10 per \$1,000 ²	Stamps	\$50 to \$100	None specified		Yes
California.....		(³)	(³)	(³)	(³)	(³)	(³)	(³)
Colorado.....	Yes		1 cent per \$100 ⁴	Imprinting on document	\$50 to \$500, 10 days to 3 months	None specified	(¹)	(¹)
Connecticut.....	Yes		55 cents per \$500 ²	(¹)	\$200 to \$500	None specified	(¹)	(¹)
Delaware ⁵	Yes		2 percent	Stamps	Up to \$500, up to 1 year	None specified	(¹)	(¹)
District of Columbia.....	(³)			(³)	(³)	(³)		(³)
Florida.....	Yes			Stamps	Guilty of misdemeanor	None		(¹)

Table 18. Transfer Taxes and Recordation Requirements of Local Jurisdictions

Area	Basis of tax	Rate	Transfer tax payment evidenced as specified	Sales price display				Penalties (for false statement etc.), fines and/or incarceration as indicated
				Documentation required, if any	Application			
					All transfers	All excluding specified exceptions		
	Amount of sales price	Specified exempt categories						
California: Counties, optional...	Net sales price ¹	55 cents per \$500 ²	Declaration on face of deed or other instrument	Declaration on face of deed or other instrument			Yes	Penalty for perjury
Delaware: Wilmington.....	Sales price	1 percent	Stamps	None specified	(³)	(³)	(³)	(³)
District of Columbia: Washington.....			Stamps or other	Recordation tax return	Yes			Up to \$1,000, one

Historical Statistics on Expenditure and Employment for the Criminal Justice System 1971 to 1973

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Table 1. Percent Distribution of Total Criminal Justice Expenditure From Own Sources of State and Local Governments, by State: Fiscal Years 1970-71 to 1972-73

(Amounts in thousands of dollars)

State	1972-73			1971-72			1970-71		
	Total State-local expenditure from own sources	Percent expended by--		Total State-local expenditure from own sources	Percent expended by--		Total State-local expenditure from own sources	Percent expended by--	
		State government	Local governments		State government	Local governments		State government	Local governments
United States, total...	10,602,093	29.4	70.6	9,761,025	29.4	70.6	9,009,659	28.9	71.1
Alabama.....	91,064	35.4	64.6	84,977	32.8	67.2	76,910	32.7	67.3
Alaska.....	34,757	81.6	18.4	35,937	81.6	18.4	32,151	82.4	17.6
Arizona.....	117,196	30.1	69.9	96,069	31.4	68.6	84,319	30.1	69.9
Arkansas.....	40,097	27.8	72.2	39,238	32.7	67.3	33,476	33.8	66.2
California.....	1,603,141	23.6	76.4	1,457,389	25.2	74.8	1,362,365	24.7	75.3
Colorado.....	102,767	44.7	55.3	91,564	43.5	56.5	80,689	43.7	56.3
Connecticut.....	158,391	47.4	52.6	146,497	48.8	51.2	131,757	48.0	52.0
Delaware.....			28.2	28,498	65.4	34.6	28,257		28.7
District of Columbia.....				138,082		100.0	141,000		100.0
Idaho.....				23,682	27.3	72.7			

Table 2. Percent Change in Expenditure for the Criminal Justice System for All Governments: Fiscal Years 1970-71 to 1972-73

(Dollar amounts in thousands)

Activity	Amount			Percent increase or decrease (-)		
	1972-73	1971-72	1970-71	1970-71 to 1972-73	1971-72 to 1972-73	1970-71 to 1971-72
Total criminal justice system ¹	12,985,155	11,721,194	10,513,358	23.5	10.8	11.5
Direct expenditure.....	12,985,155	11,721,194	10,513,358	23.5	10.8	11.5
Intergovernmental expenditure.....	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Police protection ¹	7,624,178	6,903,304	6,164,918	23.7	10.4	12.0
Direct expenditure.....	7,624,178	6,903,304	6,164,918	23.7	10.4	12.0
Intergovernmental expenditure.....	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Judicial ¹	1,579,457	1,490,649	1,358,282	16.3	6.0	9.7
Direct expenditure.....	1,579,457	1,490,649	1,358,282	16.3	6.0	9.7
Intergovernmental expenditure.....	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Legal services and prosecution ¹	663,810	580,381	491,326	35.1	14.4	18.1
Direct expenditure.....	663,810	580,381	491,326	35.1	14.4	18.1
Intergovernmental expenditure.....	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Indigent defense ¹	206,705	167,630	128,547	60.8	23.3	30.4
Direct expenditure.....	206,705	167,630	128,547	60.8	23.3	30.4
Intergovernmental expenditure.....	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Correction ¹	2,740,208	2,422,330	2,291,073	19.6	13.1	5.7
Direct expenditure.....	2,740,208	2,422,330	2,291,073	19.6	13.1	5.7
Intergovernmental expenditure.....	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Other criminal justice ¹	170,797	156,900	79,212	115.6	8.9	98.7
Direct expenditure.....	170,797	156,900	79,212	115.6	8.9	98.7
Intergovernmental expenditure.....	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)

¹The total line for each sector, and for the total criminal justice system, excludes duplicative intergovernmental expenditure amounts. This was done to avoid the artificial inflation which would result if an intergovernmental expenditure amount were tabulated and then counted again when the recipient government(s) ultimately expend(s) that amount. No intergovernmental expenditures are shown for the same reason.

Table 3. Percent Change in Employment and Payrolls for the Criminal Justice System for All Governments: October 1971 to October 1973

(Dollar amounts in thousands)

Activity	October 1973	October 1972	October 1971	Percent increase or decrease (-)		
				October 1971 to October 1973	October 1972 to October 1973	October 1971 to October 1972
Total criminal justice system:						
Total employees.....	1,024,116	975,531	929,473	10.2	5.0	5.0
Full-time employees.....	916,183	873,613	836,007	9.6	4.9	4.5
Full-time equivalent employees.....	945,309	898,305	861,776	9.7	5.2	4.2
October payroll.....	912,176	804,741	714,875	27.6	13.4	12.6
Police protection:						
Total employees.....	623,603	596,663	575,514	8.4	4.5	3.7
Full-time employees.....	561,646	535,688	515,691	9.0	4.8	3.9
Full-time equivalent employees.....	575,142	547,555	528,594	8.8	5.0	3.6
October payroll.....	570,871	501,277	445,289	28.2	13.9	12.6
Judicial:						
Total employees.....	130,526	125,970	117,554	11.0	3.6	7.2
Full-time employees.....	107,712	105,140	100,491	7.2	2.4	4.6
Full-time equivalent employees.....	115,480	111,686	107,129	7.8	3.4	4.3
October payroll.....	107,916	97,634	88,698	21.7	10.5	10.1
Legal services and prosecution:						
Total employees.....	54,741	50,570	44,620	22.8	8.3	13.3
Full-time employees.....	43,067	40,433	36,888	16.8	6.5	9.6
Full-time equivalent employees.....	47,304	43,789	39,725	19.1	8.0	10.2
October payroll.....	50,978	45,929	37,922	34.4	16.0	15.8
Indigent defense:						
Total employees.....	5,987	4,951	4,018	49.0	20.9	23.2
Full-time employees.....	4,765	3,804	3,154	51.1	25.3	20.6
Full-time equivalent employees.....	5,178	4,156	3,510	47.5	24.6	18.4
October payroll.....	5,728	4,367	3,439	66.6	31.2	27.0
Correction:						
Total employees.....	203,101	191,760	184,819	9.9	6.0	3.8
Full-time employees.....	181,172	183,290	176,958	9.2	5.4	3.4
Full-time equivalent employees.....	196,279	185,793	179,961	9.1	5.6	3.2
October payroll.....	170,405	152,299	136,810	24.6	11.9	11.3
Other criminal justice:						
Total employees.....	6,118	5,617	2,948	107.5	9.0	90.5
Full-time employees.....	5,821	5,258	2,825	106.1	10.7	86.1
Full-time equivalent employees.....	5,916	5,328	2,857	107.1	11.1	86.4
October payroll.....	6,278	5,235	2,715	131.2	19.9	92.8

Table 4. Percent Change in Expenditure for the Criminal Justice System for the Federal Government: Fiscal Years 1970-71 to 1972-73

(Dollar amounts in thousands)

Activity	Amount			Percent increase or decrease (-)		
	1972-73	1971-72	1970-71	1970-71 to 1972-73	1971-72 to 1972-73	1970-71 to 1971-72
Total criminal justice system.....	2,195,501	1,873,217	1,448,233	51.6	17.2	29.3
Direct expenditure.....	1,629,315	1,491,855	1,212,132	34.5	9.2	63.2
Intergovernmental expenditure.....	566,186	381,362	237,101	138.8	48.5	60.8
Police protection.....	1,089,873	963,108	804,514	35.5	13.2	19.7
Direct expenditure.....	1,098,854	962,149	803,600	35.5	13.2	19.7
Intergovernmental expenditure.....	1,019	959	914	11.5	8.3	4.9
Judicial.....	118,359	179,099	134,020	-11.7	-35.9	33.6
Direct expenditure.....	118,359	179,099	134,020	-11.7	-35.9	33.6
Intergovernmental expenditure.....	-	-	-	-	-	-
Legal services and prosecution.....	123,494	107,071	88,748	39.2	15.3	20.6
Direct expenditure.....	123,494	107,071	88,748	39.2	15.3	20.6
Intergovernmental expenditure.....	-	-	-	-	-	-
Indigent defense.....	80,436	80,237	61,095	48.0	12.7	31.3
Direct expenditure.....	80,436	80,237	61,095	48.0	12.7	31.3
Intergovernmental expenditure.....	-	-	-	-	-	-
Correction.....	189,096	146,491	121,258	55.9	29.1	20.8
Direct expenditure.....	170,854	133,272	110,801	54.2	26.2	20.3
Intergovernmental expenditure.....	18,242	13,219	10,457	74.4	38.0	26.3
Other criminal justice.....	584,243	397,211	238,598	144.9	47.1	66.3
Direct expenditure.....	37,318	30,027	12,868	190.0	24.3	183.3
Intergovernmental expenditure.....	546,925	367,184	225,730	142.3	49.0	82.7

- Represents zero or rounds to zero.

Table 5. Percent Change in Employment and Payrolls for the Criminal Justice System for the Federal Government: October 1971 to October 1973

(Dollar amounts in thousands)

Activity	October 1973	October 1972	October 1971	Percent increase or decrease (-)		
				October 1971 to October 1973	October 1972 to October 1973	October 1971 to October 1972
Total criminal justice system:						
Total employees.....	88,560	86,733	78,133	13.3	2.1	11.0
Full-time employees.....	86,739	84,702	77,118	12.5	2.4	9.8
Full-time equivalent employees.....	87,139	85,222	77,523	12.4	2.2	9.9
October payroll.....	113,552	100,367	83,457	36.1	13.1	20.3
Police protection:						
Total employees.....	64,880	62,126	56,872	13.9	4.4	9.0
Full-time employees.....	63,786	61,117	56,199	13.5	4.4	8.8
Full-time equivalent employees.....	63,996	61,393	56,528	13.2	4.2	8.6
October payroll.....	82,367	70,777	59,231	39.1	16.4	19.5
Judicial:						
Total employees.....	6,360	8,837	7,487	-15.1	-28.0	18.0
Full-time employees.....	6,254	8,404	7,389	-15.4	-25.6	13.7
Full-time equivalent employees.....	6,277	8,517	7,421	-15.4	-26.3	14.8
October payroll.....	9,319	10,935	8,748	6.5	-14.8	25.0
Legal services and prosecution:						
Total employees.....	6,649	6,249	5,644	17.8	6.4	10.7
Full-time employees.....	6,333	5,944	5,635	12.4	6.5	8.5
Full-time equivalent employees.....	6,395	6,015	5,638	13.4	6.3	6.7
October payroll.....	9,022	7,619	6,842	31.9	18.4	11.4
Indigent defense:						
Total employees.....	109	88	52	109.6	23.9	69.2
Full-time employees.....	109	88	52	109.6	23.9	69.2
Full-time equivalent employees.....	109	88	52	109.6	23.8	69.2
October payroll.....	153	100	87	75.9	53.0	14.9
Correction:						
Total employees.....	9,076	8,019	7,223	25.7	13.2	11.0
Full-time employees.....	8,897	7,895	7,103	25.3	12.7	11.2
Full-time equivalent employees.....	8,969	7,929	7,140	25.6	13.1	11.1
October payroll.....	10,887	9,396	7,692	41.5	15.9	22.2
Other criminal justice:						
Total employees.....	1,486	1,414	755	96.8	5.1	87.3
Full-time employees.....	1,380	1,254	740	83.8	8.6	41.1
Full-time equivalent employees.....	1,383	1,280	744	87.2	8.8	42.0
October payroll.....	1,804	1,540	857	110.5	17.1	79.7

Table 6. Percent Change in Expenditure for the Criminal Justice System for State Governments: Fiscal Years 1970-71 to 1972-73

(Dollar amounts in thousands)

Activity	Amount			Percent increase or decrease (-)		
	1972-73	1971-72	1970-71	1970-71 to 1972-73	1971-72 to 1972-73	1970-71 to 1971-72
Total criminal justice system.....	3,855,356	3,341,507	2,920,751	32.0	15.4	14.4
Direct expenditure.....	3,303,608	2,948,091	2,681,419	23.2	12.1	9.9
Intergovernmental expenditure.....	551,748	393,416	239,332	130.5	40.2	64.4
Police protection.....	1,187,470	1,048,094	932,234	27.4	13.3	12.4
Direct expenditure.....	1,132,288	992,801	873,493	29.6	14.0	13.7
Intergovernmental expenditure.....	55,182	55,293	58,741	-6.1	-0.2	-5.9
Judicial.....	419,247	371,014	326,850	28.3	13.0	13.5
Direct expenditure.....	385,619	346,290	313,717	22.9	11.4	10.4
Intergovernmental expenditure.....	33,628	24,724	13,133	156.1	36.0	89.3
Legal services and prosecution.....	145,805	127,879	109,494	33.2	14.0	16.8
Direct expenditure.....	143,417	124,959	107,799	33.0	14.8	15.9
Intergovernmental expenditure.....	2,388	2,920	1,695	40.9	-18.2	72.3
Indigent defense.....	41,830	25,571	17,266	142.3	63.6	48.1
Direct expenditure.....	37,029	23,963	16,491	124.5	54.5	45.3
Intergovernmental expenditure.....	4,801	1,608	775	519.5	198.6	107.5
Correction.....	1,613,049	1,467,524	1,387,331	16.3	9.9	5.8
Direct expenditure.....	1,533,920	1,377,776	1,323,104	15.9	4.1	11.3
Intergovernmental expenditure.....	79,129	89,748	64,227	23.2	-11.8	39.7
Other criminal justice.....	447,955	301,425	147,576	203.5	48.6	104.3
Direct expenditure.....	71,335	42,302	46,815	52.4	-13.3	75.8
Intergovernmental expenditure.....	376,620	219,123	100,761	273.8	71.9	117.5

Table 7. Percent Change in Employment and Payrolls for the Criminal Justice System for State Governments: October 1971 to October 1973

(Dollar amounts in thousands)

Activity	October 1973	October 1972	October 1971	Percent increase or decrease (-)		
				October 1971 to October 1973	October 1972 to October 1973	October 1971 to October 1972
Total criminal justice system:						
Total employees.....	241,765	222,273	211,765	14.2	8.8	5.0
Full-time employees.....	227,610	213,839	202,508	12.4	6.4	5.6
Full-time equivalent employees.....	232,299	216,603	205,859	12.8	7.2	5.2
October payroll.....	218,554	189,390	164,719	32.7	15.4	15.0
Police protection:						
Total employees.....	88,465	78,482	72,609	21.8	12.7	8.1
Full-time employees.....	79,475	73,963	67,986	16.9	7.5	8.8
Full-time equivalent employees.....	81,634	75,397	69,375	17.7	8.3	8.7
October payroll.....	77,140	65,622	52,800	46.1	17.6	24.3
Judicial:						
Total employees.....	23,602	21,026	20,562	14.8	12.3	2.9
Full-time employees.....	21,726	19,987	19,466	11.6	8.7	2.7
Full-time equivalent employees.....	22,977	20,372	19,856	15.7	12.8	2.6
October payroll.....	29,201	23,878	23,172	26.0	22.3	3.0
Legal services and prosecution:						
Total employees.....	11,082	9,714	8,765	26.4	14.1	10.8
Full-time employees.....	9,905	8,695	7,768	27.5	13.9	12.0
Full-time equivalent employees.....	10,490	9,035	8,133	29.0	16.1	11.1
October payroll.....	11,648	9,481	8,037	45.0	23.1	17.7
Indigent defense:						
Total employees.....	2,161	1,432	1,030	109.8	50.9	39.0
Full-time employees.....	2,071	1,382	961	115.5	49.9	43.8
Full-time equivalent employees.....	2,102	1,406	985	113.4	49.5	42.7
October payroll.....	2,244	1,410	878	155.6	59.1	60.6
Correction:						
Total employees.....	113,503	108,968	107,317	5.8	4.2	1.5
Full-time employees.....	111,536	107,250	104,882	6.3	4.0	2.3
Full-time equivalent employees.....	112,176	107,785	106,045	5.8	4.1	1.6
October payroll.....	95,565	86,710	78,648	21.5	10.2	10.3
Other criminal justice:						
Total employees.....	2,952	2,851	1,502	96.5	11.4	76.5
Full-time employees.....	2,897	2,592	1,447	100.2	11.1	79.1
Full-time equivalent employees.....	2,920	2,608	1,465	99.3	12.0	78.0
October payroll.....	2,756	2,309	1,181	133.4	19.4	95.5

Table 8. Percent Change in Expenditure for the Criminal Justice System for Local Governments: Fiscal Years 1970-71 to 1972-73

(Dollar amounts in thousands)

Activity	Amount			Percent increase or decrease (-)		
	1972-73	1971-72	1970-71	1970-71 to 1972-73	1971-72 to 1972-73	1970-71 to 1971-72
Total criminal justice system:						
Total expenditure.....	8,094,225	7,372,509	6,662,697	21.5	9.8	10.7
Direct expenditure.....	8,032,232	7,281,248	6,620,807	21.6	10.6	10.0
Intergovernmental expenditure.....	90,249	91,261	75,545	19.5	-1.1	20.8
Police protection:						
Total expenditure.....	5,405,423	4,978,854	4,489,045	20.4	8.6	10.9
Direct expenditure.....	5,403,036	4,948,354	4,487,825	20.4	9.2	10.3
Intergovernmental expenditure.....	32,687	30,500	21,327	53.3	7.2	43.0
Judicial:						
Total expenditure.....	1,982,257	973,919	912,310	14.6	11.1	6.8
Direct expenditure.....	1,075,479	965,260	910,545	18.1	11.4	6.0
Intergovernmental expenditure.....	13,624	8,658	5,561	148.6	59.7	55.7
Legal services and prosecution:						
Total expenditure.....	398,783	350,150	295,415	35.0	13.9	18.5
Direct expenditure.....	396,899	348,351	294,779	34.6	13.9	18.2
Intergovernmental expenditure.....	2,553	1,799	787	224.4	41.9	128.6
Indigent defense:						
Total expenditure.....	79,283	63,573	50,969	55.6	24.7	24.7
Direct expenditure.....	79,240	63,430	50,961	55.5	24.9	24.5
Intergovernmental expenditure.....	257	143	123	108.9	79.7	16.3
Correction:						
Total expenditure.....	1,066,000	961,338	895,420	19.1	10.9	7.4
Direct expenditure.....	1,035,434	911,282	857,168	20.8	13.6	6.3
Intergovernmental expenditure.....	40,275	50,056	47,325	-15.1	-19.5	5.5
Other criminal justice:						
Total expenditure.....	62,478	44,676	19,538	219.8	39.8	128.7
Direct expenditure.....	62,144	44,571	19,529	218.2	39.4	128.2
Intergovernmental expenditure.....	643	105	321	100.3	512.4	-67.3

Table 9. Percent Change in Employment and Payrolls for the Criminal Justice System for Local Governments: October 1971 to October 1973

(Dollar amounts in thousands)

Activity	October 1973	October 1972	October 1971	Percent increase or decrease (-)		
				October 1971 to October 1973	October 1972 to October 1973	October 1971 to October 1972
Total criminal justice system:						
Total employees.....	693,791	665,525	639,555	8.5	4.1	4.2
Full-time employees.....	601,834	575,042	556,381	8.2	4.7	3.4
Full-time equivalent employees.....	625,871	596,480	578,394	8.2	4.9	3.1
October payroll.....	580,070	514,984	466,697	24.3	12.6	10.3
Police protection:						
Total employees.....	470,258	456,055	445,933	5.5	3.1	2.3
Full-time employees.....	418,385	400,608	391,506	6.9	4.4	2.3
Full-time equivalent employees.....	429,512	410,765	402,691	6.7	4.6	2.0
October payroll.....	411,364	364,878	333,258	23.4	12.7	9.5
Judicial:						
Total employees.....	100,564	96,107	89,505	12.4	4.6	7.4
Full-time employees.....	79,732	76,749	73,636	8.3	3.9	4.2
Full-time equivalent employees.....	86,236	82,797	79,852	8.0	4.2	3.7
October payroll.....	69,396	62,821	56,775	22.2	10.5	10.6
Legal services and prosecution:						
Total employees.....	37,050	34,607	30,211	22.6	7.1	14.6
Full-time employees.....	26,829	25,794	23,487	14.2	4.0	9.8
Full-time equivalent employees.....	30,419	28,739	25,954	17.2	5.8	10.7
October payroll.....	30,308	26,849	23,043	31.5	12.9	16.5
Indigent defense:						
Total employees.....	3,717	3,431	2,936	26.6	8.3	16.9
Full-time employees.....	2,585	2,334	2,141	20.7	10.8	9.9
Full-time equivalent employees.....	2,967	2,662	2,473	20.0	11.5	7.6
October payroll.....	3,331	2,857	2,474	34.6	16.6	15.5
Correction:						
Total employees.....	80,522	74,773	70,279	14.6	7.7	6.4
Full-time employees.....	72,739	66,145	64,973	12.0	6.7	4.9
Full-time equivalent employees.....	75,134	70,079	66,776	12.5	7.2	4.9
October payroll.....	63,953	56,193	50,470	26.7	13.8	11.3
Other criminal justice:						
Total employees.....	1,680	1,552	691	143.1	8.2	124.6
Full-time employees.....	1,564	1,412	638	145.1	10.8	121.3
Full-time equivalent employees.....	1,603	1,438	648	147.4	11.5	121.9
October payroll.....	1,718	1,386	677	153.8	24.0	104.7

Table 10. Percent Change in Total Criminal Justice System Expenditure (Direct and Intergovernmental) by State and Type of Government: Fiscal Years 1970-71 to 1972-73

(Thousands of dollars)

State and type of government	Total expenditure ¹			Percent increase or decrease (-)		
	1972-73	1971-72	1970-71	1970-71 to 1972-73	1971-72 to 1972-73	1970-71 to 1971-72
United States, total.....	11,355,840	10,229,338	9,302,226	22.1	11.0	10.0
States.....	3,855,356	3,341,507	2,920,751	32.0	15.4	14.4
Local, total.....	8,094,225	7,324,585	6,662,697	21.5	10.5	9.9
Counties.....	2,845,672	2,472,531	2,192,755	29.8	15.1	12.8
Municipalities.....	5,295,809	4,899,978	4,503,596	17.6	8.1	8.8
Alabama.....	102,058	92,034	80,544	26.7	10.9	14.3
State.....	43,010	34,847	28,655	50.1	23.4	21.6
Local, total.....	66,899	62,084	54,744	22.2	7.8	13.4
Counties.....	25,405	22,833	21,249	19.6	11.3	7.5
Municipalities.....	41,963	39,725	33,898	23.8	5.6	17.2
Alaska.....	36,732	37,055	33,003	11.3	-0.9	12.3
State.....	30,223	30,701	27,445	10.1	1.6	11.9
Local, total.....	6,458	7,748	5,664	13.0	19.4	19.9
Boroughs.....	1,338	1,033	762	75.3	24.7	58.3
Counties.....	5,081	7,449	5,664	10.1	41.3	19.9

Table 11. Percent Change in Criminal Justice System Full-Time Equivalent Employment and Payroll, by State and Type of Government: October 1971 to October 1973

State and type of government	Employment and payroll						Percent increase or decrease (-)					
	October 1973		October 1972		October 1971		October 1971 to October 1973		October 1972 to October 1973		October 1971 to October 1972	
	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll
United States, total.....	858,158	798,624	813,085	704,377	784,250	634,283	9.4	25.9	5.5	13.4	3.7	11.1
States.....	232,299	218,554	216,603	189,390	205,856	167,587	12.8	30.4	7.2	15.4	5.2	13.0
Local, total.....	625,859	580,070	596,480	514,984	578,394	466,697	8.2	24.3	4.9	12.6	3.1	10.3
Counties.....	219,894	185,103	204,965	161,108	191,011	145,842	13.9	28.5	7.3	14.9	6.2	12.7
Municipalities.....	405,965	394,967	391,514	353,874	385,383	320,753	5.3	22.0	3.7	11.6	1.6	9.3
Alabama.....	10,240	6,929	9,592	6,205	9,206	5,604	11.2	23.6	6.8	11.7	4.2	10.7
State.....	2,664	2,115	2,470	1,784	2,501	1,697	6.5	24.6	7.9	18.6	-1.2	5.1
Local, total.....	7,576	4,814	7,122	4,421	6,705	3,907	13.0	22.4	6.4	8.9	6.2	12.4
Counties.....	2,849	1,735	2,945	1,860	2,501	1,419	13.9	23.7	11.9	12.5	1.8	9.9
Municipalities.....	4,727	3,079	4,177	2,561	4,204	2,488	12.4	21.7	3.3	6.9	8.9	13.8
Alaska.....	1,953	2,213	1,945	2,473	1,667	1,896	17.2	16.8	0.4	-10.5	16.7	30.5
State.....	1,486	1,639	1,390	1,878	1,178	1,405	20.4	14.2	2.0	-12.7	18.0	30.9
Local, total.....	535	574	555	595	489	460	9.4	24.8	-3.6	-3.5	13.5	29.3
Boroughs.....	18	27	17	21	22	19	-18.2	42.1	5.9	28.6	-22.7	10.5
Municipalities.....	517	547	538	574	467	441	10.7	24.0	-3.9	-4.7	15.2	30.2
Arizona.....	9,519	8,241	8,274	6,715	7,628	5,715	24.8	44.2	15.0	22.7	8.5	17.5
State.....	2,490	2,256	1,947	1,708	2,109	1,682	18.1	34.1	27.9	32.1	-7.7	1.5
Local, total.....	7,029	5,985	6,327	5,006	5,519	4,084	27.4	46.5	11.1	19.6	14.6	22.6
Counties.....	3,256	2,516	2,927	2,074	2,559	1,694	27.2	48.5			14.4	22.4
Municipalities.....	3,773			2,932	2,960	2,390	27.5					22.7
Arkansas.....												

Table 12. Percent Change in Police Protection Total Expenditure (Direct and Intergovernmental) by State and Type of Government: Fiscal Years 1970-71 to 1972-73

(Thousands of dollars)

State and type of government	Total expenditure ¹			Percent increase or decrease (-)		
	1972-73	1971-72	1970-71	1970-71 to 1972-73	1971-72 to 1972-73	1970-71 to 1971-72
United States, total.....	6,535,324	5,941,155	5,361,318	21.9	10.0	10.8
States.....	1,187,470	1,048,094	932,234	27.4	13.3	12.4
Local, total.....	5,405,423	4,849,745	4,489,045	20.4	9.2	10.3
Counties.....	990,935	840,666	733,832	35.0	17.9	14.6
Municipalities.....	4,414,798	4,138,188	3,775,320	17.7	7.4	9.6
Alabama.....	61,169	57,303	48,637	25.8	6.7	17.8
State.....	14,580	13,216	10,719	36.0	10.3	23.3
Local, total.....	46,635	44,115	37,935	22.9	5.7	16.3
Counties.....	8,761	8,003	7,162	22.3	9.5	11.7
Municipalities.....	37,890	36,177	30,774	23.1	4.7	17.6
Alaska.....	15,882	14,396	13,297	19.4	10.3	8.3
State.....	9,339	9,083	9,148	2.1	2.8	-0.7
Local, total.....	6,550	5,332	4,179	56.7	22.8	27.6
Boroughs.....	959	760	499	92.2	26.2	52.3
Municipalities.....	6,550	5,306	4,182	56.6	23.4	26.9
Arizona.....	78,313	62,093	55,494	41.1	26.1	11.9
State.....	19,357	16,778	13,903	39.2	15.4	20.7
Local, total.....	58,962	45,319	41,591	41.8	30.1	9.0
Counties.....	12,051	10,276	8,637	39.4		19.0
Municipalities.....	46,949	35,070	32,968			6.4
Arkansas.....						

Table 13. Percent Change in Police Protection Full-Time Equivalent Employment and Payroll, by State and Type of Government: October 1971 to October 1973

State and type of government	Employment and payroll						Percent increase or decrease (-)					
	October 1973		October 1972		October 1971		October 1971 to October 1973		October 1972 to October 1973		October 1971 to October 1972	
	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll
United States, total.....	511,146	488,504	486,162	430,500	472,063	388,926	8.3	25.6	5.1	13.5	3.0	10.7
States.....	81,634	77,140	75,397	65,622	69,372	55,668	17.7	38.6	8.3	17.6	8.7	17.9
Local, total.....	429,512	411,364	410,765	364,878	402,691	333,258	6.7	23.4	4.6	12.7	2.0	9.5
Counties.....	78,949	69,177	72,547	58,667	68,847	52,588	14.7	31.5	8.8	17.9	5.4	11.6
Municipalities.....	350,563	342,187	338,218	306,211	333,844	280,670	5.0	21.9	3.6	11.7	1.3	9.1
Alaska.....	6,437	4,343	6,238	3,990	5,845	3,553	10.1	22.2	3.2	8.8	6.7	12.3
State.....	1,153	908	1,114	777	1,116	732	3.3	24.0	3.5	16.8	-0.2	6.1
Local, total.....	5,284	3,435	5,124	3,214	4,729	2,821	11.7	21.8	3.1	6.9	8.4	13.9
Counties.....	944	623	888	576	842	506	12.1	23.1	6.3	8.2	5.5	13.8
Municipalities.....	4,340	2,812	4,236	2,637	3,887	2,315	11.6	21.5	2.4	6.6	9.0	13.9
Arizona.....	997	1,074	945	1,128	744	828	34.0	29.7	5.5	-4.8	27.0	36.2
State.....	589	635	527	692	380	476	55.0	33.4	11.8	-8.2	38.7	45.4
Local, total.....	408	439	418	435	364	352	12.1	24.7	-2.4	0.9	14.8	23.6
Boroughs.....	-	-	-	-	-	-	-	-	-	-	-	-
Municipalities.....	408	439	418	435	364	352	12.1	24.7	-2.4	0.9	14.8	23.6
Arkansas.....	5,729	5,162	5,086	4,346	4,552	3,905	25.9	43.2	12.6	18.8	11.7	20.6
State.....	1,309	1,222	1,018	977	1,023	835	28.0	46.3	28.6	25.1	-0.5	17.0
Local, total.....	4,420	3,940	4,068	3,369	3,529	2,771	25.2	42.2	8.7	16.9	15.3	21.6
Counties.....	1,031	824	1,038	756	896	637	15.1	29.4	-0.7	9.0	15.8	18.7
Municipalities.....	3,389	3,117	3,030	2,613	2,633	2,134	28.7	46.1	11.2	13.9	11.1	22.4
California.....	1,836	1,836	1,836	1,836	1,836	1,836	14.5	14.5	14.5	14.5	14.5	14.5
State.....	366	366	366	366	366	366	14.5	14.5	14.5	14.5	14.5	14.5
Local, total.....	1,470	1,470	1,470	1,470	1,470	1,470	14.5	14.5	14.5	14.5	14.5	14.5
Boroughs.....	-	-	-	-	-	-	-	-	-	-	-	-
Municipalities.....	1,470	1,470	1,470	1,470	1,470	1,470	14.5	14.5	14.5	14.5	14.5	14.5

Table 14. Percent Change in Judicial Total Expenditure (Direct and Intergovernmental) by State and Type of Government: Fiscal Years 1970-71 to 1972-73

(Thousands of dollars)

State and type of government	Total expenditure ¹			Percent increase or decrease (-)		
	1972-73	1971-72	1970-71	1970-71 to 1972-73	1971-72 to 1972-73	1970-71 to 1971-72
United States, total.....	1,461,098	1,311,550	1,224,262	19.4	11.4	7.1
States.....	419,247	371,014	326,850	28.3	13.0	13.5
Local, total.....	1,082,257	968,114	912,310	18.6	11.8	6.1
Counties.....	753,316	685,041	648,143	16.2	10.0	5.7
Municipalities.....	335,987	288,877	267,963	25.4	16.3	7.8
Alabama.....	16,497	13,231	13,537	21.9	24.7	-2.3
State.....	4,545	3,740	3,441	32.1	21.5	8.7
Local, total.....	11,959	9,500	10,096	18.5	25.9	-5.9
Counties.....	10,856	8,595	9,292	16.8	26.3	-7.5
Municipalities.....	1,424	1,203	1,106	28.8	18.4	8.8
Arizona.....	7,903	7,448	7,112	11.1	6.1	4.7
State.....	7,635	7,224	6,857	11.4	5.7	5.4
Local, total.....	312	230	269	16.0	35.7	-14.5
Boroughs.....	24	-	-	(X)	(X)	-
Municipalities.....	288	230	269	7.1	25.2	-14.5
California.....	14,207	12,489	11,959	18.8	13.8	4.4
State.....	2,047	1,683	1,594	28.4	21.6	5.6
Local, total.....	12,215	10,806	10,365	17.9	13.0	4.3
Counties.....	10,065	9,030	8,835	13.9	11.5	2.2
Municipalities.....	2,156	1,778	1,530	40.9	21.3	16.2
Arkansas.....	5,971	6,181	4,191	44.5	47.5	17.5
State.....	2,018	2,018	2,018	44.5	47.5	17.5
Local, total.....	3,953	4,163	2,173	44.5	47.5	17.5
Boroughs.....	-	-	-	-	-	-
Municipalities.....	3,953	4,163	2,173	44.5	47.5	17.5

Table 15. Percent Change in Judicial Full-Time Equivalent Employment and Payroll by State and Type of Government: October 1971 to October 1973

State and type of government	Employment and payroll						Percent increase or decrease (%)					
	October 1973		October 1972		October 1971		October 1971 to October 1973		October 1972 to October 1973		October 1971 to October 1972	
	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll
United States, total.....	109,213	98,597	103,169	86,700	99,708	79,950	9.5	23.3	5.9	13.7	3.5	8.4
States.....	22,977	29,201	20,372	23,878	19,856	23,175	15.7	26.0	12.8	22.3	2.6	3.0
Local, total.....	86,236	69,396	82,797	62,821	79,852	56,775	8.0	22.2	4.2	10.5	3.7	10.6
Counties.....	61,814	47,182	58,880	42,438	56,421	37,947	9.6	24.3	5.0	11.2	4.4	11.8
Municipalities.....	24,422	22,214	23,917	20,383	23,431	18,828	4.2	18.0	2.1	9.0	2.1	8.3
Alabama.....	1,594	1,115	1,386	1,002	1,666	1,080	-4.3	3.2	15.0	11.3	-16.8	-
State.....	258	309	209	290	332	354	-22.3	-12.7	23.4	6.6	-37.0	-18.1
Local, total.....	1,336	806	1,177	712	1,334	726	0.1	7.2	13.5	13.2	-11.8	-5.3
Counties.....	1,299	721	1,075	643	1,217	683	-0.7	5.6	12.5	12.1	-11.7	-5.9
Municipalities.....	127	84	102	69	117	69	8.5	21.7	24.5	21.7	-12.8	-
Alaska.....	377	451	352	470	368	415	2.4	8.7	7.1	-4.0	-4.3	13.3
State.....	353	432	336	458	336	394	5.1	9.6	5.1	-5.7	-	16.2
Local, total.....	24	19	16	12	32	21	-25.0	-9.5	50.0	58.3	-50.0	-42.9
Boroughs.....	-	-	-	-	-	-	-	-	-	-	-	-
Municipalities.....	24	19	16	12	32	21	-25.0	-9.5	50.0	58.3	-50.0	-42.9
Arizona.....	1,313	1,011	1,218	838	1,239	786	6.0	28.6	7.8	20.6	-1.7	6.6
State.....	129	158	118	122	281	279	-54.1	-40.9	9.3	-	-	-56.3
Local, total.....	1,184	853	1,100	716	958	559	23.6	51.3	-	-	-	-
Counties.....	1,160	831	1,084	704	958	559	23.6	51.3	-	-	-	-
Municipalities.....	24	19	16	12	32	21	-25.0	-9.5	50.0	58.3	-50.0	-42.9

Table 16. Percent Change in Legal Services and Prosecution Total Expenditure (Direct and Intergovernmental) by State and Type of Government: Fiscal Years 1970-71 to 1972-73

(Thousands of dollars)

State and type of government	Total expenditure ¹			Percent increase or decrease (%)		
	1972-73	1971-72	1970-71	1970-71 to 1972-73	1971-72 to 1972-73	1970-71 to 1971-72
United States, total.....	540,316	473,310	402,578	34.2	14.2	17.6
States.....	145,805	127,879	109,494	33.2	14.0	16.8
Local, total.....	398,783	350,014	295,415	35.0	13.9	18.5
Counties.....	230,066	197,867	171,814	33.9	16.3	15.2
Municipalities.....	169,386	152,284	123,753	36.9	11.2	23.1
Alabama.....	4,277	3,640	2,996	42.8	17.5	21.5
State.....	1,868	1,703	1,467	27.3	9.7	16.1
Local, total.....	2,409	1,937	1,529	57.6	24.4	26.7
Counties.....	1,298	1,127	928	30.9	15.2	21.4
Municipalities.....	1,110	810	601	84.7	37.0	34.8
Alaska.....	3,535	2,989	2,919	21.1	18.3	2.4
State.....	2,710	2,286	2,377	14.0	18.5	-3.8
Local, total.....	831	765	588	41.3	8.6	30.1
Boroughs.....	355	273	264	34.5	3.0	3.4
Municipalities.....	476	492	324	46.9	-3.3	51.9
Arizona.....	6,250	5,099	4,314	44.9	22.6	18.2
State.....	943	773	601	56.9	28.6	28.6
Local, total.....	5,307	4,326	3,713	40.0	16.5	16.5
Counties.....	5,281	4,301	3,694	40.0	16.5	16.5
Municipalities.....	1,621	1,621	2,248	-	-	-

Table 17. Percent Change in Legal Services and Prosecution Full-Time Equivalent Employment and Payroll, by State and Type of Government: October 1971 to October 1973

State and type of government	Employment and payroll						Percent increase or decrease (-)					
	October 1973		October 1972		October 1971		October 1971 to October 1973		October 1972 to October 1973		October 1971 to October 1972	
	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll
United States, total.....	40,909	41,956	37,774	36,311	34,087	31,079	20.0	35.0	8.3	15.5	10.8	16.8
States.....	10,490	11,648	9,035	9,461	8,133	8,037	29.0	44.9	16.1	23.1	11.1	17.7
Local, total.....	30,419	30,308	28,739	26,849	25,954	23,043	17.2	31.5	5.8	12.9	10.7	16.5
Counties.....	18,907	18,441	17,656	16,062	16,102	13,993	17.4	31.8	7.1	14.8	9.7	14.8
Municipalities.....	11,512	11,866	11,083	10,787	9,852	9,050	16.8	31.1	3.9	10.0	12.5	19.2
Alabama.....	401	326	335	282	252	228	59.1	43.0	19.7	15.6	32.9	23.7
State.....	146	164	117	131	97	112	50.5	46.4	24.8	25.2	20.6	17.0
Local, total.....	255	162	218	151	155	116	64.5	39.7	17.0	7.3	40.6	30.2
Counties.....	156	90	153	93	108	86	44.4	36.4	2.0	-3.2	41.7	40.9
Municipalities.....	99	73	65	58	47	50	110.6	46.0	52.3	25.9	38.3	16.0
Alaska.....	160	231	172	256	146	208	9.6	11.1	-7.0	-9.8	17.8	23.1
State.....	101	158	123	192	102	163	-1.0	-3.1	17.9	-17.7	30.6	17.8
Local, total.....	59	73	49	64	44	45	34.1	62.2	20.4	14.1	11.4	42.2
Boroughs.....	18	27	17	21	22	19	-18.2	42.1	5.9	28.6	-22.7	10.5
Municipalities.....	41	46	32	44	22	26	86.4	76.9	28.1	4.5	45.5	69.2
Arizona.....	502	522	424	413	378	359	32.8	45.4	18.4	26.4	12.2	15.0
State.....	70	76	50	55	46	45	52.2	68.9	40.0	38.2	8.7	22.2
Local, total.....	432	445	374	358	332	315	30.1	41.3	15.5	24.3	12.7	13.7
Counties.....	249	239	222	218	201	201	32.6	43.8	20.9	30.2	9.6	10.4
Municipalities.....	183	135	137	114	114	114	25.4	36.8	5.6	5.1	20.2	20.2

Table 18. Percent Change in Indigent Defense Total Expenditure (Direct and Intergovernmental) by State and Type of Government: Fiscal Years 1970-71 to 1972-73

(Thousands of dollars)

State and type of government	Total expenditure ¹			Percent increase or decrease (-)		
	1972-73	1971-72	1970-71	1970-71 to 1972-73	1971-72 to 1972-73	1970-71 to 1971-72
United States, total.....	116,269	87,393	67,452	72.4	33.0	29.6
States.....	41,830	25,571	17,266	142.3	63.6	48.1
Local, total.....	79,283	63,446	50,969	55.6	25.0	24.5
Counties.....	61,463	50,455	41,141	49.4	21.8	22.6
Municipalities.....	18,033	13,118	9,943	81.4	37.5	31.9
Alabama.....	908	395	34	2,570.6	129.9	1,061.8
State.....	850	382	-	X	122.5	(X)
Local, total.....	61	13	34	79.4	369.2	-61.8
Counties.....	59	7	34	73.5	742.9	-79.4
Municipalities.....	7	6	-	(X)	16.7	(X)
Alaska.....	845	726	557	51.7	16.4	30.3
State.....	827	725	556	48.7	14.1	30.4
Local, total.....	18	1	1	1,700.0	1,700.0	-
Boroughs.....	-	-	-	-	-	-
Municipalities.....	18	1	1	1,700.0	1,700.0	-
Arizona.....	1,375	1,031	730	88.4	33.4	41.2
State.....	-	-	-	-	-	-
Local, total.....	1,375	1,031	730	88.4	33.4	41.2
Counties.....	1,286	1,031	730	76.2	24.7	41.2
Municipalities.....	89	-	-	(X)	-	-

Table 19. Percent Change in Indigent Defense Full-Time Equivalent Employment and Payroll, by State and Type of Government: October 1971 to October 1973

State and type of government	Employment and payroll						Percent increase or decrease (-)					
	October 1973		October 1972		October 1971		October 1971 to October 1973		October 1972 to October 1973		October 1971 to October 1972	
	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll
United States, total.....	5,069	5,575	4,068	4,267	3,458	3,351	46.6	66.4	24.6	30.7	17.6	27.3
States.....	2,102	2,244	1,406	1,410	985	878	113.4	155.6	49.5	59.1	42.7	60.6
Local, total.....	2,967	3,331	2,662	2,857	2,473	2,474	20.0	34.6	11.5	16.6	7.6	15.5
Counties.....	2,822	3,180	2,503	2,700	2,259	2,281	24.9	39.4	12.7	17.8	10.8	18.4
Municipalities.....	145	151	159	155	214	193	-32.2	-21.8	-8.8	-2.6	-25.7	-19.7
Alabama.....	6	3	1	-	1	1	500.0	400.0	500.0	400.0	-	-
State.....	4	3	-	-	-	-	(X)	(X)	(X)	(X)	-	-
Local, total.....	2	2	1	1	1	1	100.0	100.0	100.0	100.0	-	-
Counties.....	2	1	-	(Z)	1	1	100.0	-	(X)	(X)	(X)	(X)
Municipalities.....	-	(Z)	1	1	-	-	(X)	(X)	(X)	(X)	(X)	(X)
Alaska.....	23	40	29	51	20	30	15.0	33.3	-20.7	-21.6	45.0	70.0
State.....	23	40	29	51	20	30	15.0	33.3	-20.7	-21.6	45.0	70.0
Local, total.....	-	(Z)	-	-	-	-	-	(X)	-	(X)	-	-
Boroughs.....	-	-	-	-	-	-	-	-	-	-	-	-
Municipalities.....	-	(Z)	-	-	-	-	-	(X)	-	(X)	-	-
Arizona.....	92	106	64	69	63	67	41.5	58.2	43.8	53.6	-1.3	3.0
State.....	-	-	-	-	-	-	-	-	-	-	-	-
Local, total.....	92	106	64	69	63	67	41.5	58.2	-	-	1.5	3.0
Counties.....	-	106	64	69	63	67	40.0	-	-	-	3.0	-
Municipalities.....	-	-	-	-	-	-	(X)	-	-	-	-	-

Table 20. Percent Change in Correction Total Expenditure (Direct and Intergovernmental) by State and Type of Government: Fiscal Years 1970-71 to 1972-73

(Thousands of dollars)

State and type of government	Total expenditure ¹			Percent increase or decrease (-)		
	1972-73	1971-72	1970-71	1970-71 to 1972-73	1971-72 to 1972-73	1970-71 to 1971-72
United States, total.....	2,569,354	2,289,058	2,180,272	17.8	12.2	5.0
States.....	1,613,049	1,467,522	1,387,331	16.3	9.9	5.8
Local, total.....	1,066,000	948,640	895,420	19.1	12.4	5.9
Counties.....	783,789	690,971	596,039	31.5	13.4	15.9
Municipalities.....	291,920	270,367	308,554	-5.4	8.0	-12.4
Alabama.....	17,974	16,323	14,467	24.2	10.1	12.8
State.....	14,540	11,058	10,498	38.5	31.5	5.3
Local, total.....	5,485	6,388	5,075	8.1	-14.1	25.9
Counties.....	4,148	4,970	3,802	9.1	-16.5	30.7
Municipalities.....	1,466	1,329	1,372	6.9	-4.1	11.4
Alaska.....	8,324	11,348	8,782	-5.2	-26.6	29.2
State.....	8,899	11,047	8,170	8.9	-19.4	35.2
Local, total.....	749	1,420	627	19.5	-47.3	126.5
Boroughs.....	-	-	-	-	-	-
Municipalities.....	749	1,420	627	19.5	-47.3	126.5
Arizona.....	23,375	18,220	16,094	45.2	28.3	13.2
State.....	13,586	11,217	10,661	27.4	21.1	5.2
Local, total.....	9,789	7,003	5,433	80.2	-	28.9
Counties.....	8,974	6,310	4,733	-	-	33.3
Municipalities.....	815	693	833	-	-	-

Table 21. Percent Change in Correction Full-Time Equivalent Employment and Payroll, by State and Type of Government: October 1971 to October 1973

State and type of government	Employment and payroll						Percent increase or decrease (-)					
	October 1973		October 1972		October 1971		October 1971 to October 1973		October 1972 to October 1973		October 1971 to October 1972	
	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll	Full-time equivalent employment	October payroll
United States, total	187,298	159,518	177,864	142,905	172,821	129,119	8.4	23.5	5.3	11.6	2.9	10.7
States.....	112,176	95,565	107,785	86,710	106,045	78,648	5.8	21.5	4.1	10.2	1.6	10.3
Local, total.....	75,122	63,953	70,079	56,193	66,776	50,470	12.5	26.7	7.2	13.8	4.9	11.3
Counties.....	56,905	46,742	53,014	40,958	49,261	36,028	15.5	29.7	7.3	14.1	7.6	13.7
Municipalities..	18,217	17,211	17,065	15,235	17,515	14,442	4.0	19.2	6.8	13.0	-2.6	5.5
Alabama.....	1,763	1,103	1,590	892	1,425	730	23.7	51.1	10.9	23.7	11.6	22.2
State.....	1,066	695	1,003	563	939	486	13.5	43.0	6.3	23.4	6.8	15.8
Local, total.....	697	409	587	330	486	244	43.4	67.6	18.7	23.9	20.8	35.2
Counties.....	536	319	414	234	333	163	61.0	95.7	29.5	36.3	24.3	43.6
Municipalities.....	161	90	173	95	153	81	5.2	11.1	-6.9	-5.3	13.1	17.3
Alaska.....	385	403	442	559	380	401	1.3	0.5	-12.9	-27.9	16.3	39.4
State.....	341	360	370	476	335	364	1.8	-1.1	-7.8	-24.4	10.4	30.8
Local, total.....	44	43	72	83	45	37	-2.2	16.2	-38.9	-48.2	60.0	124.3
Boroughs.....	-	-	-	-	-	-	-	-	-	-	-	-
Municipalities.....	44	13	72	83	45	37	-2.2	16.2	-38.9	-48.2	60.0	124.3
Arizona.....	1,845	1,403	1,450	1,020	1,374	881	34.3	59.3	27.2	37.5	5.5	15.8
State.....	950	-	-	539	745	512	27.5	48.6	27.7	-	-	5.3
Local, total.....	-	-	-	-	629	369	42.3	74.0	26	-	-	30.4
Counties.....	-	-	-	-	76	34	47.0	79.9	-	-	-	8
Municipalities.....	-	-	-	-	35	35	-9.4	17.1	-	-	-	-

Table 22. Percent Change in Total Other Criminal Justice Expenditure (Direct and Intergovernmental) by State and Type of Government: Fiscal Years 1970-71 to 1972-73

(Thousands of dollars)

State and type of government	Total expenditure ¹			Percent increase or decrease (-)		
	1972-73	1971-72	1970-71	1970-71 to 1972-73	1971-72 to 1972-73	1970-71 to 1971-72
United States, total.....	138,728	126,872	66,344	109.1	9.3	91.2
States.....	447,955	301,425	147,576	203.5	48.6	104.3
Local, total.....	62,478	44,626	19,538	219.8	40.0	128.4
Counties.....	27,102	7,531	1,787	1,416.6	259.9	321.4
Municipalities.....	35,585	37,144	18,063	97.6	-3.9	105.6
Alabama.....	1,234	1,141	873	41.4	8.2	30.7
State.....	6,627	4,748	2,530	161.9	39.6	87.7
Local, total.....	350	130	75	366.7	169.2	73.3
Counties.....	283	130	31	812.9	117.7	319.4
Municipalities.....	67	-	44	52.3	(X)	(X)
Alaska.....	242	148	337	-28.2	63.5	-56.1
State.....	813	336	337	141.2	142.0	-0.3
Local, total.....	-	-	-	-	-	-
Boroughs.....	-	-	-	-	-	-
Municipalities.....	-	-	-	-	-	-
Arizona.....	935	693	453	106.4	34.9	53.0
State.....	5,834	2,793	2,837	105.6	108.9	-1.6
Local, total.....	405	248	211	91.9	-	17.5
Counties.....	63	27	-	-	-	-
Municipalities.....	342	221	211	-	-	-

STATE AND LOCAL GOVERNMENT EXPENDITURE FOR ELECTION ADMINISTRATION: FISCAL YEARS 1970 TO 1973

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Table 1. Four-Year Summary of Election Administration Direct Expenditure of State and Local Governments by Level of Government: Fiscal Years 1970, 1971, 1972 and 1973

(Amounts in thousands of dollars. Because of rounding, detail may not add to totals)

State and level of government	Expenditures, fiscal years 1970 to 1973				State and level of government	Expenditures, fiscal years 1970 to 1973			
	Total	Current	Capital outlay	Average annual expenditure		Total	Current	Capital outlay	Average annual expenditure
United States, total...	812,646	743,707	68,938	203,161	Massachusetts.....	23,295	22,470	825	5,824
State governments....	42,228	39,968	2,260	10,557	State government.....	3,646	3,646	-	911
Local governments....	770,417	703,738	66,678	192,604	Local governments.....	19,649	18,824	825	4,912
Alabama.....	7,732	6,030	1,702	1,933	Michigan.....	27,111	24,178	2,933	6,778
State government.....	-	-	-	-	State government.....	882	882	-	220
Local governments.....	7,732	6,030	1,702	1,933	Local governments.....	26,229	23,296	2,933	6,557
Alaska.....	2,274	2,253	20	569	Minnesota.....	6,754	6,313	441	1,689
State government.....	1,800	1,800	-	450	State government.....	210	210	-	53
Local governments.....	474	453	20	118	Local governments.....	6,544	6,103	441	1,636
Arizona.....	5,638	4,962	676	1,409	Mississippi.....	5,839	5,419	420	1,460
State government.....	(NA)	(NA)	(NA)	(NA)	State government.....	-	-	-	-
Local governments.....	5,638	4,962	676	1,409	Local governments.....	5,839	5,419	420	1,460
Arkansas.....	2,941	2,005	936	735	Missouri.....	19,369	18,741	628	4,842
State government.....	114	114	-	28	State government.....	18,663	18,035	628	4,842
Local governments.....	2,827	1,891	936	707	Local governments.....	3,124	-	-	-
California.....	-	-	-	37,902	Montana.....	-	-	-	-
State government.....	-	-	-	-	State government.....	-	-	-	-
Local governments.....	-	-	-	-	Local governments.....	-	-	-	-

Table 2. Election Administration Direct Expenditure of State and Local Governments by Level of Government: Fiscal Years 1970, 1971, 1972 and 1973

(Amounts in thousands of dollars. Because of rounding, detail may not add to totals)

State and level of government	Fiscal year 1973			Fiscal year 1972			Fiscal year 1971			Fiscal year 1970		
	Total	Current	Capital outlay	Total	Current	Capital outlay	Total	Current	Capital outlay	Total	Current	Capital outlay
United States, total...	216,772	193,899	23,073	231,101	213,350	17,751	182,836	168,936	13,899	161,938	167,524	14,116
State governments....	14,729	13,515	1,215	10,785	10,187	598	9,851	9,861	80	6,762	6,406	356
Local governments....	202,042	180,384	21,858	220,314	203,163	16,952	172,884	159,075	13,809	175,176	161,118	14,059
Alabama.....	2,544	1,505	1,039	2,360	2,072	288	1,246	1,014	232	1,582	1,439	143
State government.....	-	-	-	-	-	-	-	-	-	-	-	-
Local governments.....	2,544	1,505	1,039	2,360	2,072	288	1,246	1,014	232	1,582	1,439	143
Alaska.....	1,060	1,060	-	378	368	10	554	549	5	282	277	5
State government.....	915	915	-	246	246	-	458	458	-	181	181	-
Local governments.....	145	145	-	132	122	10	96	91	5	101	96	5
Arizona.....	2,404	2,186	218	1,055	887	168	1,425	1,141	284	754	748	6
State government.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Local governments.....	2,404	2,186	218	1,055	887	168	1,425	1,141	284	754	748	6
Arkansas.....	609	302	307	1,020	787	212	479	367	212	824	649	175
State government.....	33	33	-	33	33	-	26	26	-	23	23	-
Local governments.....	576	269	307	996	754	212	453	241	212	801	626	175
California.....	34,075	30,089	3,986	27,440	26,018	1,822	28,620	26,664	1,956	21,074	19,931	1,143
State government.....	592	876	-	459	459	-	530	530	-	510	510	-
Local governments.....	33,483	29,213	3,986	26,981	25,559	1,822	28,090	26,134	1,956	20,564	19,421	1,143
Colorado.....	2,463	2,224	239	1,214	1,190	29	-	-	-	-	-	-
State government.....	-	-	-	-	-	-	-	-	-	-	-	-
Local governments.....	2,463	2,224	239	1,214	1,190	29	-	-	-	-	-	-

Table 3. Election Administration Expenditure of State

(Amounts in thousands of dollars. Because

Line number	State	Expenditure, fiscal years 1970 to 1973				Expenditure, fiscal year 1973			
		Total	Current	Capital outlay	Intergovernmental	Total	Current	Capital outlay	Intergovernmental
1	Total.....	79,118	39,968	2,259	36,490	21,334	13,515	1,215	6,604
2	Alabama ¹	3,069	-	-	3,069	653	-	-	653
3	Alaska.....	1,805	1,800	-	5	915	915	-	-
4	Arizona.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
5	Arkansas.....	114	114	-	-	33	-	-	-
6	California.....	2,212	2,212	-	-	876	876	-	-
7	Colorado.....	143	130	13	-	42	39	4	-
8	Connecticut.....	921	921	-	-	263	263	-	-
9	Delaware.....	1,983	1,907	76	-	726	721	5	-
10	Florida.....	1,021	363	19	644	105	105	-	-
11	Georgia ²	1,446	1,446	-	-	408	408	-	-
12	Hawaii.....	1,864	1,324	394	146	537	461	-	76
13	Idaho.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
14	Illinois ³	10,358	141	-	10,177	20	20	-	-
15	Indiana.....	234	234	-	-	77	77	-	-
16	Iowa.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
17	Kansas.....	222	222	-	-	37	37	-	-
18	Kentucky.....	945	945	3	1,334	659	540	-	-
19	Louisiana.....	1,758	1,130	1,130	9,099	5,310	-	-	-
20	Maine.....	510	510	4	-	-	-	-	-
21	Massachusetts.....	-	-	-	40	-	-	-	-

Governments: Fiscal Years 1970, 1971, 1972 and 1973

of rounding, detail may not add to totals)

Expenditure, fiscal year 1972				Expenditure, fiscal year 1971				Expenditure, fiscal year 1970				Line number
Total	Current	Capital outlay	Intergovernmental	Total	Current	Capital outlay	Intergovernmental	Total	Current	Capital outlay	Intergovernmental	
20,262	10,187	598	9,477	20,326	9,861	90	10,375	17,196	6,406	356	10,435	1
1,105	-	-	1,105	471	458	-	171	840	-	-	840	2
249	246	-	3	458	(NA)	(NA)	(NA)	181	181	-	3	3
33	33	-	-	26	26	-	-	23	23	-	-	5
459	459	-	-	530	530	-	-	348	348	-	-	6
37	34	3	-	33	30	3	-	31	28	3	-	7
240	240	-	-	221	221	-	-	197	197	-	-	8
425	382	42	-	516	510	7	-	317	294	23	-	9
768	112	12	644	58	57	1	-	90	90	-	-	10
291	291	-	-	405	405	-	-	342	342	-	-	11
503	209	294	-	588	518	-	70	235	135	100	-	12
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	13
130	130	-	-	3,680	20	-	3,660	6,529	11	-	6,517	14
54	54	-	-	54	54	-	-	49	49	-	-	15
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	16
30	30	-	-	135	135	-	-	20	20	-	-	17
599	192	-	407	520	94	-	426	504	79	-	425	18
3,945	1,245	19	2,682	3,556	1,181	1	2,374	2,176	-	-	1,130	19
130	-	-	-	109	109	1	-	-	-	-	-	20
-	-	-	-	300	256	-	44	-	-	-	-	-
-	-	-	-	135	-	-	-	-	-	-	-	-

Table 4. Election Administration Expenditure of Selected Large

(Amounts in thousands of dollars. Because

Line number	County and State	Expenditure, fiscal years 1970-1973				Expenditure, fiscal year 1973			
		Total	Current	Capital outlay	Intergovernmental	Total	Current	Capital outlay	Intergovernmental
1	Total.....	233,793	214,328	18,488	976	61,048	54,481	6,187	380
2	Alameda, Calif.....	5,521	4,743	779	-	1,336	1,131	205	-
3	Allegheny, Pa.....	10,139	8,859	1,268	11	3,337	2,412	1,122	3
4	Baltimore, Md.....	1,890	1,881	9	-	479	479	1	-
5	Bergen, N.J.....	4,370	4,005	365	-	1,082	1,082	-	-
6	Bexar, Tex.....	464	464	-	-	119	119	-	-
7	Broward, Fla.....	2,658	2,221	437	-	758	664	95	-
8	Contra Costa, Calif.....	3,743	3,283	460	-	1,053	957	97	-
9	Cook, Ill.....	20,174	18,624	1,551	-	1,799	1,496	303	-
10	Cuyahoga, Ohio.....	14,067	13,321	745	-	3,139	2,952	187	-
11	Dade, Fla.....	5,901	5,323	578	-	1,584	1,289	294	-
12	Dallas, Tex.....	3,315	826	2,489	-	1,554	101	1,453	-
13	Delaware, Pa.....	2,633	2,472	161	-	742	619	123	-
14	Erie, N.Y.....	5,763	5,658	105	-	1,519	1,487	32	-
15	Essex, N.J.....	4,346	4,346	-	-	1,175	1,175	-	-
16	Franklin, Ohio.....	5,157	4,682	475	-	1,260	1,202	58	-
17	Fulton, Ga.....	1,691	1,638	53	-	434	418	17	-
18	Hamilton, Ohio.....	-	5,857	183	-	1,660	1,660	-	-
19	Harris, Tex.....	-	1,668	186	-	549	-	-	-
20	Hennepin, Minn.....	-	-	-	-	-	-	-	-
21	Ru...	-	-	-	-	-	-	-	-

County Governments: Fiscal Years 1970, 1971, 1972 and 1973

of rounding, detail may not add to totals)

Expenditure, fiscal year 1972				Expenditure, fiscal year 1971				Expenditure, fiscal year 1970				Line number
Total	Current	Capital outlay	Intergovernmental	Total	Current	Capital outlay	Intergovernmental	Total	Current	Capital outlay	Intergovernmental	
67,776	62,235	5,194	228	51,555	47,635	3,740	181	53,532	49,978	3,367	187	1
1,515	968	547	-	1,371	1,370	1	-	1,300	1,274	26	-	2
2,325	2,206	116	3	2,235	2,217	16	3	2,041	2,024	14	3	3
528	525	2	-	689	684	4	-	194	192	2	-	4
1,023	1,023	-	-	999	984	15	-	1,266	916	350	-	5
183	183	-	-	59	59	-	-	104	104	-	-	6
612	348	64	-	805	585	220	-	482	495	57	-	7
1,016	655	361	-	911	909	2	-	765	763	1	-	8
8,561	7,883	678	-	1,871	1,871	-	-	7,942	7,373	569	-	9
4,014	3,825	189	-	3,138	2,952	185	-	3,776	3,593	184	-	10
1,012	844	167	-	591	517	74	-	715	672	43	-	11
1,455	457	998	-	76	76	-	-	230	192	38	-	12
739	739	-	-	609	609	-	-	543	505	38	-	13
1,595	1,572	23	-	1,454	1,432	22	-	1,195	1,167	28	-	14
1,172	1,172	-	-	1,012	1,012	-	-	987	987	-	-	15
1,603	1,535	68	-	1,112	944	168	-	1,182	1,000	181	-	16
581	547	34	-	225	223	2	-	450	449	1	-	17
1,456	1,619	37	-	1,317	1,285	32	-	1,407	1,353	54	-	18
589	579	10	-	253	244	9	-	463	302	161	-	19
75	75	-	-	59	59	-	-	71	71	-	-	20
1,155	-	-	-	1,088	1,088	-	-	1,014	-	-	-	21
-	-	-	-	-	744	5	-	-	-	-	-	22
-	-	-	-	-	-	59	-	-	-	-	-	23

Table 5. Election Administration Expenditure of Selected Large

(Amounts in thousands of dollars. Because

Line number	City and State	Expenditure, fiscal years 1970-73				Expenditure, fiscal year 1973			
		Total	Current	Capital outlay	Intergovernmental	Total	Current	Capital outlay	Intergovernmental
1	Total.....	132,751	121,438	4,601	6,712	35,847	33,080	821	1,946
2	Atlanta, Ga.....	204	-	-	204	201	-	-	201
3	Baltimore, Md.....	3,303	3,273	-	30	636	636	-	-
4	Birmingham, Ala.....	157	157	-	-	43	43	-	-
5	Boston, Mass.....	3,471	3,460	11	-	849	849	-	-
6	Buffalo, N.Y.....	1,587	1,395	192	-	409	408	-	-
7	Chicago, Ill.....	19,602	18,090	1,512	-	2,947	2,677	270	-
8	Cincinnati, Ohio.....	249	-	-	249	41	-	-	41
9	Cleveland, Ohio.....	1,103	-	-	1,103	193	-	-	193
10	Columbus, Ohio.....	403	-	-	403	106	-	-	106
11	Dallas, Tex.....	263	256	-	7	139	132	-	7
12	Denver, Colo.....	2,510	2,457	53	-	530	509	20	-
13	Detroit, Mich.....	4,801	4,790	11	-	1,578	1,576	3	-
14	El Paso, Tex.....	99	72	-	27	49	36	-	13
15	Fort Worth, Tex.....	114	114	-	-	44	44	-	-
16	Honolulu, Hawaii.....	777	777	-	-	228	-	-	-
17	Houston, Tex.....	681	625	-	56	442	442	-	-
18	Indianapolis, Ind.....	3,238	3,238	-	373	373	-	-	-
19	Jacksonville, Fla.....	2,192	2,082	111	-	522	519	3	-
20	Kansas City, Mo.....	1,555	-	-	1,555	424	-	-	424
21	Long Beach, Calif.....	330	330	-	-	11	11	-	-
22	Los Angeles, Calif.....	-	186	3	179	2,382	-	-	-
23	Louisville, Ky.....	-	-	-	97	-	-	-	-
24	Memphis, Tenn.....	-	-	-	-	-	-	-	-

City Governments: Fiscal Years 1970, 1971, 1972 and 1973

of rounding, detail may not add to totals)

Expenditure, fiscal year 1972				Expenditure, fiscal year 1971				Expenditure, fiscal year 1970				Line number
Total	Current	Capital outlay	Intergovernmental	Total	Current	Capital outlay	Intergovernmental	Total	Current	Capital outlay	Intergovernmental	
32,857	30,052	1,070	1,736	34,566	32,472	736	1,357	29,481	25,835	1,975	1,672	1
3	-	-	3	-	-	-	-	-	-	-	-	2
1,232	1,201	-	30	998	998	-	-	437	437	-	-	3
58	58	-	-	-	-	-	-	56	56	-	-	4
1,075	1,075	-	-	795	795	-	-	751	740	11	5	5
408	315	93	-	423	331	91	-	347	340	7	-	6
5,356	4,594	762	-	7,324	7,187	138	-	3,975	3,632	343	-	7
76	-	-	76	37	-	-	37	95	-	-	95	8
180	-	-	180	395	-	-	395	334	-	-	334	9
128	-	-	128	34	-	-	34	136	-	-	136	10
50	50	-	-	74	74	-	-	-	-	-	-	11
743	738	5	-	613	613	-	-	625	597	28	-	12
846	840	6	-	1,180	1,185	1	-	1,190	1,188	2	-	13
16	11	-	4	34	25	-	9	-	-	-	-	14
19	19	-	-	22	22	-	-	29	29	-	-	15
116	116	-	-	270	270	-	-	164	164	-	-	16
2	2	-	-	115	89	-	56	92	92	-	-	17
1,019	1,019	-	-	912	912	-	-	934	934	-	-	18
599	595	4	-	554	554	-	-	517	414	104	-	19
246	-	-	246	580	-	-	580	306	-	-	306	20
193	193	-	-	115	115	-	-	11	11	-	-	21
500	480	-	21	2,271	2,240	-	34	212	198	-	13	22
129	129	-	-	138	-	-	-	112	112	-	-	23
213	-	-	53	56	42	-	14	26	-	-	7	24
15	-	-	-	-	-	-	-	-	-	-	-	25
-	-	-	-	520	316	203	-	-	-	-	-	-

STATE AND LOCAL GOVERNMENT

Special Studies No. 75

Labor-Management Relations in State and Local Governments: 1974

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Table 1. Summary of State and Local Government Labor Relations Policies, Organized Employees, and Work Stoppages: October 1974

Item	State and local governments	State government	Local governments					
			Total	Counties	Municipalities	Townships	Special districts	School districts
NUMBER OF GOVERNMENTS, OCTOBER 1972	78 268	50	78 218	3 044	18 517	16 991	23 885	15 781
GOVERNMENTS WITH LABOR RELATIONS POLICIES, TOTAL	11 636	42	11 594	590	2 029	784	579	7 612
BY TYPE OF POLICY:								
COLLECTIVE AGREEMENTS ONLY	3 814	4	3 810	238	648	374	203	2 347
MEET AND CONFER DISCUSSIONS ONLY	3 359	11	3 348	129	534	72	210	2 405
BOTH COLLECTIVE NEGOTIATIONS AND MEET AND CONFER DISCUSSIONS	4 463	27	4 436	225	847	338	166	2 860
NUMBER OF WRITTEN AGREEMENTS IN EFFECT, OCTOBER 1974	23 820	1 006	22 814	1 706	5 570	2 002	842	12 694
CONTRACTS	17 161	704	16 457	1 346	4 006	1 759	515	8 831
MEMORANDA OF UNDERSTANDING	6 659	302	6 357	360	1 564	243	327	3 863
NUMBER OF WRITTEN AGREEMENTS THAT BECAME EFFECTIVE DURING YEAR ENDED OCTOBER 1974	17 513	549	16 964	1 138	4 005	1 506	575	9 740
CONTRACTS	12 438	407	12 031	891	2 800	1 306	353	6 681
MEMORANDA OF UNDERSTANDING	5 075	142	4 933	247	1 205	200	222	3 059
TOTAL NUMBER OF EMPLOYEES, OCTOBER 1974	11 754 402	3 154 734	8 599 668	1 489 603	2 491 153	378 514	373 843	3 866 355
FULL-TIME EMPLOYEES ONLY	9 177 115	2 470 083	6 707 032	1 270 404	2 020 627	204 889	293 371	2 917 741
BY FUNCTION:								
EDUCATION	4 435 162	795 608	3 639 554	258 866	367 226	95 721	-	2 917 741
TEACHERS	2 917 477	270 988	2 646 489	183 558	273 042	74 881	-	2 115 008
OTHER	1 517 685	524 620	993 065	75 308	94 184	20 840	-	802 733
HIGHWAYS	549 951	274 284	275 667	122 646	119 389	29 971	3 661	-
PUBLIC WELFARE	308 763	139 831	168 932	123 882	44 023	1 027	-	-
HOSPITALS	887 368	455 767	431 601	206 176	123 712	1 161	100 772	-
POLICE PROTECTION	516 391	68 291	448 100	92 593	333 483	22 026	-	-
FIRE PROTECTION	204 845	-	204 845	11 094	180 010	7 763	5 978	-
SANITATION OTHER THAN SEWERAGE	120 753	-	120 753	6 040	109 240	4 806	567	-
ALL OTHER FUNCTIONS	2 153 862	736 502	1 417 360	449 107	743 546	42 314	182 393	-
NUMBER OF FULL-TIME EMPLOYEES WHO BELONG TO AN EMPLOYEE ORGANIZATION, OCTOBER 1974	4 725 131	969 741	3 755 390	485 197	1 111 328	108 166	107 439	1 943 260
BY FUNCTION:								
EDUCATION	2 657 758	221 023	2 436 735	154 819	271 564	67 092	-	1 943 260
TEACHERS	2 110 881	91 717	2 019 164	136 255	230 733	55 889	-	1 596 088
OTHER	546 877	129 106	417 771	18 564	40 832	11 203	-	347 172
HIGHWAYS	251 929	158 074	93 855	36 430	46 782	8 774	1 869	-
PUBLIC WELFARE	138 718	58 686	80 032	49 020	30 932	80	-	-
HOSPITALS	354 652	218 235	136 417	62 773	60 311	172	13 161	-
POLICE PROTECTION	284 488	33 182	251 306	40 591	198 140	12 575	-	-
FIRE PROTECTION	152 409	-	152 409	6 944	139 591	4 757	1 117	-
SANITATION OTHER THAN SEWERAGE	60 018	-	60 018	1 659	55 005	3 194	160	-
ALL OTHER FUNCTIONS	825 159	280 541	544 618	132 961	309 003	11 522	91 132	-
PERCENT OF FULL-TIME EMPLOYEES WHO BELONG TO AN EMPLOYEE ORGANIZATION, OCTOBER 1974	51.5	39.3	56.0	38.2	55.0	52.8	36.6	66.6
BY FUNCTION:								
EDUCATION	59.9	27.8	67.0	59.8	74.0	70.1	-	66.6
TEACHERS	72.4	33.9	76.3	74.2	84.5	74.6	-	75.5
OTHER	36.0	24.6	42.1	24.7	43.4	53.8	-	43.2
HIGHWAYS	34.0	34.0	29.7	39.2	29.6	51.1	-	-
PUBLIC WELFARE	44.9	42.0	47.4	59.6	70.3	7.8	-	-
HOSPITALS	40.0	47.9	31.6	30.4	48.8	14.8	13.1	-
POLICE PROTECTION	55.1	48.6	56.1	43.8	59.4	57.1	-	-
FIRE PROTECTION	74.4	-	74.4	62.7	77.5	61.3	18.7	-
SANITATION OTHER THAN SEWERAGE	49.7	-	49.7	27.5	50.4	65.1	28.2	-
ALL OTHER FUNCTIONS	38.3	38.1	38.3	29.6	41.3	27.2	50.0	-
NUMBER OF BARGAINING UNITS, OCTOBER 1974	20 860	1 107	19 753	1 683	5 462	1 758	710	10 140
NUMBER OF EMPLOYEES REPRESENTED BY BARGAINING UNITS	3 694 662	612 278	3 082 384	431 331	1 066 727	105 848	92 938	1 385 540
PERCENT OF EMPLOYEES REPRESENTED BY BARGAINING UNITS, OCTOBER 1974	31.4	19.4	35.8	29.0	42.8	28.0	24.9	35.8
NUMBER OF WORK STOPPAGES*	471	32	439	40	133	9	29	228
BY FUNCTION:								
EDUCATION	256	12	244	6	8	2	-	228
TEACHERS	188	1	187	-	5	2	-	180
OTHER	11	11	4	-	4	-	-	103
HIGHWAYS	77	4	73	12	57	3	-	-
PUBLIC WELFARE	9	2	7	-	-	-	-	-
HOSPITALS	9	6	9	3	4	-	2	-
POLICE PROTECTION	14	-	14	-	14	-	-	-
FIRE PROTECTION	21	-	21	3	17	1	-	-
SANITATION OTHER THAN SEWERAGE	62	-	62	2	57	2	-	-
ALL OTHER FUNCTIONS	123	10	113	11	75	3	24	-

See footnotes at end of table.

Table 3. State and Local Government Organized Employees, by Function, and by State: October 1972 and October 1974

State and type of government	Total full-time employment			Full-time employees who belong to an employee organization				Percent change, October 1972 to October 1974
	October 1972	October 1974	Percent change	October 1972		October 1974		
				Number	Percent	Number	Percent	
UNITED STATES								
STATE GOVERNMENTS	2 312 410	2 470 083	6.8	7941 774	40.7	969 741	39.3	3.0
EDUCATION	738 689	795 608	7.7	197 087	26.7	221 023	27.8	12.1
TEACHERS	266 080	270 988	1.8	82 107	30.9	91 917	33.9	11.9
OTHER	472 609	524 620	11.0	114 980	24.3	129 106	24.6	12.3
HIGHWAYS	283 021	274 284	-3.1	163 124	57.6	158 074	57.6	-3.1
PUBLIC WELFARE	112 102	139 831	24.7	51 842	46.2	58 686	42.0	13.2
HOSPITALS	437 348	455 567	4.2	228 244	52.2	218 235	47.9	-4.4
POLICE PROTECTION	61 932	68 291	10.3	33 551	54.2	33 182	48.6	-1.1
ALL OTHER FUNCTIONS	679 318	736 502	8.4	267 926	39.4	280 541	38.1	4.7
LOCAL GOVERNMENTS	6 265 752	6 707 032	7.0	35 351 227	53.5	3 755 390	56.0	12.1
EDUCATION	3 375 018	3 639 554	7.8	2 130 624	63.1	2 436 735	67.0	14.4
TEACHERS	2 455 531	2 646 489	7.9	1 807 273	73.7	2 018 964	76.3	11.7
OTHER	921 487	993 065	7.8	323 351	35.1	417 771	42.1	29.2
HIGHWAYS	268 343	275 667	2.7	89 866	33.5	93 855	34.0	4.4
PUBLIC WELFARE	171 307	168 932	-1.4	77 927	45.5	80 032	47.4	2.7
HOSPITALS	416 772	431 821	3.1	128 726	30.7	136 417	31.6	6.0
POLICE PROTECTION	411 361	448 100	8.9	229 392	55.8	251 306	56.1	9.6
FIRE PROTECTION	194 185	204 845	5.5	148 511	76.5	152 409	74.4	2.6
SANITATION OTHER THAN SEWERAGE	116 953	120 753	3.2	58 630	50.1	60 018	49.7	2.4
ALL OTHER FUNCTIONS	1 309 813	1 417 360	8.2	487 551	37.2	544 618	38.4	11.7
ALABAMA								
STATE GOVERNMENT	42 721	48 333	13.1	19 123	44.8	14 785	30.6	-22.7
EDUCATION	15 912	18 323	15.2	2 079	13.1	1 755	9.6	-15.6
TEACHERS	4 741	5 125	8.1	1 050	22.1	887	17.3	-15.5
OTHER	11 171	13 198	18.1	1 029	9.2	868	6.6	-15.6
HIGHWAYS	6 253	5 916	-5.4	4 718	75.5	4 279	72.3	-9.3
PUBLIC WELFARE	2 378	3 312	39.3	2 378	100.0	1 819	54.9	-23.5
HOSPITALS	7 433	9 372	22.8	1 727	22.6	2 991	31.9	73.2
POLICE PROTECTION	769	815	6.0	768	99.9	158	19.4	-79.4
ALL OTHER FUNCTIONS	9 776	10 595	8.4	7 453	76.2	5 783	35.7	-49.2
LOCAL GOVERNMENTS	95 170	98 773	3.8	37 415	39.3	40 189	40.7	7.4
EDUCATION	47 760	47 671	-0.2	30 155	63.1	32 521	68.2	7.8
TEACHERS	36 035	38 406	6.6	29 680	82.4	31 319	81.5	5.5
OTHER	11 725	9 265	-21.0	475	4.1	1 202	13.0	153.1
HIGHWAYS	7 254	7 955	9.7	1 002	13.8	1 004	12.6	0.2
PUBLIC WELFARE	429	425	-0.9	-	-	-	-	-
HOSPITALS	12 273	12 536	2.1	230	1.9	203	1.6	-11.7
POLICE PROTECTION	5 402	6 147	13.8	1 548	28.7	1 564	25.4	1.0
FIRE PROTECTION	2 973	3 072	3.3	1 903	64.0	1 783	58.0	-6.3
SANITATION OTHER THAN SEWERAGE	3 138	3 205	2.1	1 189	37.9	1 111	38.7	-6.6
ALL OTHER FUNCTIONS	15 941	17 762	11.4	1 388	8.7	2 003	11.3	44.3
ALASKA								
STATE GOVERNMENT	10 729	12 431	15.9	5 535	51.6	10 567	85.0	90.9
EDUCATION	3 723	5 606	50.2	1 787	48.0	2 049	56.8	14.7
TEACHERS	1 759	1 808	2.8	1 077	61.2	1 098	60.7	1.9
OTHER	1 964	1 798	-8.5	710	36.2	951	52.9	33.9
HIGHWAYS	1 470	1 606	9.3	751	51.1	1 606	100.0	113.8
PUBLIC WELFARE	277	502	81.2	219	79.1	458	91.2	109.1
HOSPITALS	334	425	27.2	188	56.3	425	100.0	126.1
POLICE PROTECTION	249	314	26.1	190	76.3	314	100.0	65.3
ALL OTHER FUNCTIONS	4 676	5 978	27.8	2 400	51.3	5 715	95.6	138.1
LOCAL GOVERNMENTS	9 110	11 066	21.5	5 026	55.2	7 031	63.5	39.9
EDUCATION	5 423	6 464	19.2	3 613	66.6	4 794	74.2	32.7
TEACHERS	3 735	4 421	18.4	2 646	70.8	3 117	79.6	32.9
OTHER	1 687	2 043	21.0	967	57.3	1 277	62.5	32.1
HIGHWAYS	78	78	0.0	24	30.8	174	45.8	123.1
PUBLIC WELFARE	78	78	0.0	24	30.8	174	45.8	123.1
HOSPITALS	78	78	0.0	24	30.8	174	45.8	123.1
POLICE PROTECTION	78	78	0.0	24	30.8	174	45.8	123.1
SANITATION OTHER THAN SEWERAGE	78	78	0.0	24	30.8	174	45.8	123.1
ALL OTHER FUNCTIONS	78	78	0.0	24	30.8	174	45.8	123.1

Table 4. State and Local Government Labor Relations Policies, Bargaining Units, and Represented Employees, by State and Type of Government: October 1974

Item	Total State and local governments	State government	Local governments					
			Total	Counties	Municipalities	Townships	Special districts	School districts
UNITED STATES								
NUMBER OF GOVERNMENTS, 1972.	78 268	50	78 218	3 044	18 517	16 991	23 885	15 781
GOVERNMENTS WITH LABOR RELATIONS POLICIES, TOTAL BY TYPE OF POLICY:	11 636	42	11 594	590	2 029	784	579	7 612
COLLECTIVE NEGOTIATIONS ONLY	3 814	4	3 810	238	648	374	203	2 347
MEET AND CONFER DISCUSSIONS ONLY	3 359	11	3 348	127	534	72	210	2 405
BOTH COLLECTIVE NEGOTIATIONS AND MEET AND CONFER DISCUSSIONS.	4 463	27	4 436	225	847	338	166	2 860
TOTAL EMPLOYMENT	11 754 402	154 734	8 999 668	1 489 803	2 491 153	378 514	373 843	3 866 355
FULL-TIME EMPLOYEES ONLY	9 177 115	470 083	6 707 032	1 270 404	2 020 627	204 889	293 371	2 917 741
AVERAGE OCTOBER EARNINGS OF FULL-TIME EMPLOYEES.	898	907	895	792	937	878	837	919
NUMBER OF BARGAINING UNITS	20 860	1 107	19 753	1 683	5 462	1 758	710	10 140
EMPLOYEES REPRESENTED BY BARGAINING UNITS:								
NUMBER, TOTAL.	3 694 662	612 278	3 082 384	431 331	1 066 727	105 848	92 938	1 385 540
IN GOVERNMENTS WITH COLLECTIVE NEGOTIATIONS ONLY.	1 113 151	31 372	1 081 779	154 745	223 416	59 503	64 480	579 635
IN GOVERNMENTS WITH MEET AND CONFER DISCUSSIONS ONLY.	559 149	11 634	547 515	68 763	133 053	560	10 726	334 413
IN GOVERNMENTS WITH BOTH COLLECTIVE NEGOTIATIONS AND MEET AND CONFER DISCUSSIONS.	2 022 362	569 272	1 453 090	207 823	710 258	45 785	17 732	471 492
PERCENT OF EMPLOYEES REPRESENTED BY BARGAINING UNITS	31.4	19.4	35.8	29.0	42.8	28.0	24.9	35.8
IN GOVERNMENTS WITH COLLECTIVE NEGOTIATIONS ONLY.	9.5	1.0	12.6	10.4	9.0	15.7	17.2	15.0
IN GOVERNMENTS WITH MEET AND CONFER DISCUSSIONS ONLY.	4.8	0.4	6.4	4.6	5.3	0.1	2.9	8.6
IN GOVERNMENTS WITH BOTH COLLECTIVE NEGOTIATIONS AND MEET AND CONFER DISCUSSIONS.	17.2	18.0	16.9	13.9	28.5	12.1	4.7	12.2
ALABAMA								
NUMBER OF GOVERNMENTS, 1972.	876	1	875	67	396	-	286	126
GOVERNMENTS WITH LABOR RELATIONS POLICIES, TOTAL BY TYPE OF POLICY:	28	1	27	4	14	-	1	8
COLLECTIVE NEGOTIATIONS ONLY.	3	-	3	1	2	-	-	-
MEET AND CONFER DISCUSSIONS ONLY.	20	-	20	1	12	-	1	6
BOTH COLLECTIVE NEGOTIATIONS AND MEET AND CONFER DISCUSSIONS.	5	1	4	2	-	-	-	2
TOTAL EMPLOYMENT	179 351	59 452	119 899	15 196	33 372	-	10 124	61 207
FULL-TIME EMPLOYEES ONLY	147 106	48 333	98 773	14 010	28 181	-	8 911	47 671
AVERAGE OCTOBER EARNINGS OF FULL-TIME EMPLOYEES.	706	809	655	563	657	-	506	709
NUMBER OF BARGAINING UNITS	38	3	35	3	22	-	8	2
EMPLOYEES REPRESENTED BY BARGAINING UNITS:								
NUMBER, TOTAL.	3 576	337	3 239	218	2 120	-	150	751
IN GOVERNMENTS WITH COLLECTIVE NEGOTIATIONS ONLY.	186	-	186	124	62	-	-	-
IN GOVERNMENTS WITH MEET AND CONFER DISCUSSIONS ONLY.	2 772	-	2 772	-	2 058	-	150	564
IN GOVERNMENTS WITH BOTH COLLECTIVE NEGOTIATIONS AND MEET AND CONFER DISCUSSIONS.	618	337	281	94	-	-	-	187
PERCENT OF EMPLOYEES REPRESENTED BY BARGAINING UNITS	2.0	0.6	2.7	1.4	6.4	-	1.5	1.2
IN GOVERNMENTS WITH COLLECTIVE NEGOTIATIONS ONLY.	0.1	-	0.2	0.8	0.2	-	-	-
IN GOVERNMENTS WITH MEET AND CONFER DISCUSSIONS ONLY.	-	-	2.3	-	6.2	-	-	-
IN GOVERNMENTS WITH BOTH COLLECTIVE NEGOTIATIONS AND MEET AND CONFER DISCUSSIONS.	-	-	-	-	-	-	-	-

Table 5. State and Local Government Labor-Management Agreements, by State and Type of Government: October 1972 and October 1974

Item	Number of governments	Labor-management agreements in effect								
		Total			Contractual agreements			Memoranda of understanding		
		October 1972	October 1974	Percent change	October 1972	October 1974	Percent change	October 1972	October 1974	Percent change
UNITED STATES										
STATE GOVERNMENTS	50	1 006	1 006	-	616	704	14.3	390	302	-22.6
LOCAL GOVERNMENTS	78 218	18 541	22 814	22.9	12 707	16 457	29.5	5 834	6 357	9.0
COUNTIES	3 044	1 233	1 706	38.4	858	1 346	56.9	375	360	-4.0
MUNICIPALITIES	18 517	4 487	5 570	24.1	3 200	4 006	25.2	1 287	1 564	21.5
TOWNSHIPS	16 991	1 696	2 002	18.0	1 452	1 759	21.1	244	243	-0.4
SCHOOL DISTRICTS	15 781	10 328	12 694	22.9	6 793	8 831	30.0	3 535	3 863	9.3
SPECIAL DISTRICTS	23 885	797	842	5.6	404	515	27.5	393	327	-16.8
ALABAMA										
STATE GOVERNMENT	1	1	4	300.0	1	1	-	-	3	(1)
LOCAL GOVERNMENTS	875	19	27	42.1	6	6	-	13	21	61.5
COUNTIES	67	1	3	200.0	-	3	(1)	1	-	-100.0
MUNICIPALITIES	396	15	12	-20.0	5	2	-60.0	10	10	-
SCHOOL DISTRICTS	126	3	4	33.3	1	1	-	2	3	50.0
SPECIAL DISTRICTS	286	-	8	(1)	-	-	-	-	8	(1)
ALASKA										
STATE GOVERNMENT	1	-	-	-57.1	13	6	-53.8	1	-	-
LOCAL GOVERNMENTS	120	-	-	-	25	54	116.0	-	-	-
BOROUGHs	-	-	-	-	8	20	150.0	-	-	-
MUNICIPALITIES	-	-	-	-	-	-	-	-	-	-

Table 6. Summary of State and Local Government Work Stoppages, by State: 12-Month Periods Ended October 1972 and October 1974

State	Work stoppages		Employees involved				Days of Idleness		
	October 1971 to October 1972	October 1973 to October 1974	October 1971 to October 1972	October 1973 to October 1974	Percent change		October 1971 to October 1972	October 1973 to October 1974	Percent change
UNITED STATES	582	471	130 935	162 115	23.8		1 127 911	1 404 768	24.5
ALABAMA	11	8	2 714	625	-77.0		22 309	8 873	-60.2
ALASKA	2	6	1 277	1 541	20.7		2 554	20 560	705.6
ARIZONA	-	2	-	42	-		-	58	-
ARKANSAS	-	3	-	401	-		-	3 512	-
CALIFORNIA	18	49	10 891	40 433	271.3		128 021	434 554	239.4
COLORADO	1	4	281	1 204	328.5		562	10 578	(*)
CONNECTICUT	8	6	2 816	735	-73.9		8 681	2 973	65.8
DELAWARE	4	24	323	4 846	(*)		494	6 997	(*)
DISTRICT OF COLUMBIA	1	1	4 861	3 600	-26.2		43 929	14 400	-67.2
FLORIDA	5	1	327	26	-92.0		817	52	-93.6
GEORGIA	9	3	478	120	-74.9		9 769	240	-97.5
HAWAII	3	4	4 967	277	-94.4		6 116	555	-90.9
IDAH0	1	2	8	100	(*)		32	335	946.9
ILLINOIS	29	28	6 619	4 392	-33.6		27 045	31 614	16.9
INDIANA	10	-	4 045	349	-91.4		62 269	885	-98.6
IOWA	-	-	-	1 866	925.3		1 019	-	-
KANSAS	-	-	-	-	80.0		-	-	-
KENTUCKY	-	-	-	-	-		-	-	-

Table 7. State and Local Government Work Stoppages, by Issue, Contract Status, Final Method of Resolution, State and Type of Government: October 1973 to October 1974

Item	Work stoppages				Work stoppage issues							Contract status at time of stoppage	
	Number of work stoppages	Number of employees involved	Duration	Days of idleness	Economic and hours	Job security	Administration	Recognition	Organizational security and related matters	Other	Recognition	Negotiating first agreement	
UNITED STATES													
STATE GOVERNMENTS . . .	32	18 593	143	62 821	20	1	7	2	1	1	5	2	
LOCAL GOVERNMENTS . . .	439	143 522	3 308	1 341 947	337	3	48	15	24	12	31	45	
COUNTIES	40	3 776	468	39 338	24	-	5	3	7	1	5	9	
MUNICIPALITIES	133	55 211	1 074	429 013	97	2	15	8	9	2	16	9	
TOWNSHIPS	9	762	126	3 528	7	-	1	-	1	-	-	3	
SCHOOL DISTRICTS . . .	228	67 363	1 445	568 819	194	1	18	3	4	8	8	23	
SPECIAL DISTRICTS . . .	29	16 390	195	301 249	15	-	9	1	3	1	2	1	
ALABAMA													
STATE GOVERNMENT . . .	-	-	-	-	-	-	-	-	-	-	-	-	
LOCAL GOVERNMENTS . .	8	625	129	8 873	6	-	-	1	1	-	4	-	
COUNTIES	2	295	100	6 550	1	-	-	-	-	-	1	-	
MUNICIPALITIES	5	299	28	2 292	4	-	-	-	1	-	2	-	
SCHOOL DISTRICTS . . .	1	31	1	31	1	-	-	-	-	-	1	-	
SPECIAL DISTRICTS . . .	-	-	-	-	-	-	-	-	-	-	-	-	
ALASKA													
STATE GOVERNMENT . . .	-	-	-	-	-	-	-	-	-	-	-	-	
LOCAL GOVERNMENTS . .	6	1 341	86	20 560	3	-	-	2	-	-	2	2	
BOROUGHs	3	954	29	10 486	1	-	-	1	1	-	1	2	
MUNICIPALITIES	3	587	51	10 074	2	-	-	1	-	-	1	-	
SCHOOL DISTRICTS . . .	-	-	-	-	-	-	-	-	-	-	-	-	
ARIZONA													
STATE GOVERNMENT . . .	-	-	-	-	-	-	-	-	-	-	-	-	
LOCAL GOVERNMENTS . .	2	42	4	58	-	-	2	-	-	-	-	-	
COUNTIES	-	-	-	-	-	-	-	-	-	-	-	-	
MUNICIPALITIES	1	8	3	24	-	-	-	-	-	-	-	-	
SCHOOL DISTRICTS . . .	1	34	1	34	-	-	1	-	-	-	-	-	
SPECIAL DISTRICTS . . .	-	-	-	-	-	-	-	-	-	-	-	-	
ARKANSAS													
STATE GOVERNMENT . . .	-	-	-	-	-	-	-	-	-	-	-	-	
LOCAL GOVERNMENTS . .	3	401	16	3 512	1	-	1	-	1	-	-	-	
COUNTIES	-	-	-	-	-	-	-	-	-	-	-	-	
MUNICIPALITIES	2	386	12	3 452	1	-	-	-	1	-	-	-	
SCHOOL DISTRICTS . . .	1	15	4	60	-	-	1	-	-	-	-	-	
SPECIAL DISTRICTS . . .	-	-	-	-	-	-	-	-	-	-	-	-	
CALIFORNIA													
STATE GOVERNMENT . . .	-	-	-	-	-	-	-	-	-	-	-	-	
LOCAL GOVERNMENTS . .	49	40 433	303	-	-	-	7	1	1	2	2	4	
COUNTIES	4	653	-	-	-	-	2	-	-	-	-	-	
MUNICIPALITIES	13	19 455	-	-	-	-	2	-	1	-	-	-	
SCHOOL DISTRICTS . . .	26	-	-	-	-	-	-	-	-	-	-	-	

Item	Contract status at time of stoppage--				Final method of resolution						
	Continued				Agreement of parties	Mediation	Fact finding	Arbitration		Injunction	Other
	Renegotiation of existing agreement	During time of agreement	Other					Voluntary	Legislated		

Table 8. State and Local Government Work Stoppages, by Issue, Contract Status, Final Method of Resolution, State and Governmental Function: October 1973 to October 1974

Item	Work stoppages				Work stoppage issues							Contract status at time of stoppage	
	Number of work stoppages ¹	Number of employees involved	Duration	Days of idleness	Economic and hours	Job security	Adminis- tration	Recogn- ition	Organiza- tional security and related matters	Other	Recogn- ition	Negoti- ating first agreement	
UNITED STATES													
STATE GOVERNMENTS, TOTAL	32	18 593	143	62 821	20	1	7	2	1	1	5	2	
FOR SELECTED FUNCTIONS:													
EDUCATION	12	4 403	58	16 527	9	1	-	1	1	-	1	1	
TEACHERS	1	170	8	1 360	1	-	-	-	-	-	-	-	
OTHER	11	4 233	50	15 167	8	1	-	1	1	-	1	1	
HIGHWAYS	4	1 280	12	4 844	3	-	-	-	-	1	1	-	
PUBLIC WELFARE	2	64	23	846	2	-	-	-	-	-	1	-	
HOSPITALS	6	9 276	23	25 669	3	-	3	-	-	-	-	-	
POLICE PROTECTION	-	-	-	-	-	-	-	-	-	-	-	-	
ALL OTHER	10	3 570	35	14 935	5	-	4	1	-	-	1	1	
LOCAL GOVERNMENTS, TOTAL	439	143 522	3 308	1 341 947	337	3	48	15	24	P2	31	45	
FOR SELECTED FUNCTIONS:													
EDUCATION	244	83 884	1 555	751 325	206	1	18	4	7	8	9	26	
TEACHERS	187	66 200	1 204	617 473	163	-	12	1	5	6	4	12	
OTHER	113	17 684	761	133 852	95	1	7	3	2	5	6	15	
HIGHWAYS	73	4 524	692	42 660	55	-	7	2	8	1	7	7	
PUBLIC WELFARE	7	573	66	4 050	2	-	3	-	2	-	-	4	
HOSPITALS	9	1 614	228	28 152	5	-	2	1	1	-	2	4	
POLICE PROTECTION	14	1 391	80	4 684	10	-	3	1	-	-	-	3	
FIRE PROTECTION	21	2 149	163	11 098	20	-	-	1	-	-	4	1	
SANITATION OTHER THAN SEWERAGE	62	6 274	375	51 334	47	1	10	1	3	-	4	3	
ALL OTHER	113	43 113	816	448 644	76	1	18	6	9	3	26	11	
ALABAMA													
STATE GOVERNMENT, TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	
LOCAL GOVERNMENTS, TOTAL	8	625	129	8 873	6	-	-	1	1	-	4	-	
FOR SELECTED FUNCTIONS:													
EDUCATION	1	31	1	31	1	-	-	-	-	-	1	-	
TEACHERS	-	-	-	-	-	-	-	-	-	-	-	-	
OTHER	1	31	1	31	1	-	-	-	-	-	1	-	
HIGHWAYS	3	223	20	1 994	2	-	-	-	1	-	1	-	
PUBLIC WELFARE	-	-	-	-	-	-	-	-	-	-	-	-	
HOSPITALS	2	145	103	5 350	1	-	-	1	-	-	2	-	
POLICE PROTECTION	2	46	6	130	2	-	-	-	-	-	-	-	
FIRE PROTECTION	1	9	4	36	1	-	-	-	-	-	-	-	
SANITATION OTHER THAN SEWERAGE	1	45	6	270	-	-	-	-	1	-	1	-	
ALL OTHER	3	126	19	1 062	2	-	-	-	1	-	1	-	
ALASKA													
STATE GOVERNMENT, TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	
LOCAL GOVERNMENTS, TOTAL	6	1 541	80	20 560	3	-	-	2	1	-	2	2	
FOR SELECTED FUNCTIONS:													
EDUCATION	3	954	29	10 486	1	-	-	1	1	-	1	2	
TEACHERS	-	-	-	-	-	-	-	-	-	-	-	-	
OTHER	3	954	29	10 486	1	-	-	1	1	-	1	2	
HIGHWAYS	1	81	30	2 430	1	-	-	-	-	-	-	-	
PUBLIC WELFARE	-	-	-	-	-	-	-	-	-	-	-	-	
HOSPITALS	-	-	-	-	-	-	-	-	-	-	-	-	
POLICE PROTECTION	-	-	-	-	-	-	-	-	-	-	-	-	
PROTECTION	-	-	-	-	-	-	-	-	-	-	-	-	

Item	Contract status at time of stoppage--			Final method of resolution						
	Continued			Agreement of parties	Mediation	Fact finding	Arbitration		Injunction	Other
	Renegotiation of existing agreement	During time of agreement	Other				Voluntary	Legislated		

Table 9. Summary of Employee Organization, Bargaining Units, Represented Employees Labor-Management Agreements and Work Stoppages in Municipalities and Major Township Governments, by Population-Size Groups: October 1974

Item	Total	Population-size groups						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000
NUMBER OF MUNICIPALITIES AND MAJOR TOWNSHIPS (1972) ¹	22 597	6	22	22	22	91	263	22 171
TOTAL EMPLOYMENT	2 781 161	617 224	326 431	149 956	87 254	234 057	269 756	1 096 483
FULL-TIME EMPLOYEES	2 211 988	528 013	299 519	136 613	78 063	205 278	230 558	733 944
BY FUNCTION:								
EDUCATION	462 947	86 984	32 655	18 594	10 091	38 464	43 436	232 813
TEACHERS	367 923	63 532	18 405	7 676	3 657	24 309	32 135	198 299
OTHER	115 024	23 452	14 250	10 918	6 434	14 155	11 301	34 514
HIGHWAYS	144 567	11 328	12 427	7 494	4 350	10 613	14 284	101 894
PUBLIC WELFARE	44 479	28 461	10 020	793	896	1 471	1 032	1 806
HOSPITALS	124 873	50 328	19 655	4 519	2 142	8 676	8 781	30 772
POLICE PROTECTION	354 271	64 779	46 030	21 065	10 466	28 126	35 980	147 825
FIRE PROTECTION	186 724	24 903	28 940	14 152	7 954	22 642	28 401	63 802
SANITATION OTHER THAN SEWERAGE	114 088	18 823	14 413	7 735	5 010	10 156	12 147	45 800
OTHER	780 056	174 014	127 076	49 994	30 516	68 032	76 878	253 546
NUMBER OF FULL-TIME EMPLOYEES ORGANIZED	1 256 133	389 890	161 165	78 818	33 329	102 910	135 628	317 639
BY FUNCTION:								
EDUCATION	338 456	79 065	21 620	15 136	6 530	23 361	38 426	156 367
TEACHERS	269 742	59 215	11 286	9 081	4 800	16 851	30 554	140 004
OTHER	68 714	19 850	10 334	6 055	1 730	6 510	7 872	16 363
HIGHWAYS	55 353	5 048	8 160	4 792	1 922	5 438	7 970	22 063
PUBLIC WELFARE	16 887	26 533	3 582	284	8	2 777	1 117	211
HOSPITALS	60 483	37 738	12 073	1 600	-	2 690	2 192	4 090
POLICE PROTECTION	210 168	61 028	31 785	15 987	6 785	19 388	25 350	3 722
FIRE PROTECTION	143 816	25 898	22 932	12 896	6 688	20 308	23 830	31 268
SANITATION OTHER THAN SEWERAGE	58 138	18 367	10 589	5 767	2 324	5 106	6 424	9 581
OTHER	372 812	136 213	50 424	22 356	9 072	26 346	31 219	44 214
NUMBER OF BARGAINING UNITS	7 155	324	261	170	87	44	1 050	4 823
NUMBER OF EMPLOYEES REPRESENTED BY BARGAINING UNITS	1 171 133	439 086	170 668	74 955	32 054	98 951	128 446	226 973
PERCENT OF EMPLOYEES REPRESENTED BY BARGAINING UNITS	42.1	71.1	52.3	50.0	36.7	42.3	47.6	20.7
NUMBER OF AGREEMENTS IN EFFECT, OCTOBER 1974	7 484	277	226	165	73	377	865	5 501
CONTRACTS	5 692	211	162	113	58	266	578	4 304
MEMORANDA OF UNDERSTANDING	1 792	66	64	52	15	111	287	1 197
NUMBER OF AGREEMENTS THAT BECAME EFFECTIVE DURING 12 MONTHS ENDED OCTOBER 1974	5 442	184	130	120	37	231	635	4 105
CONTRACTS	4 050	128	93	72	28	161	415	3 153
MEMORANDA OF UNDERSTANDING	1 392	56	37	48	9	70	220	952
WORK STOPPAGES, TOTAL (OCTOBER 1973-OCTOBER 1974) ¹	3140	5	12	6	2	9	19	86
FOR SELECTED FUNCTION:								
EDUCATION	310	1	2	-	-	-	2	4
TEACHERS	37	1	-	-	-	-	1	4
OTHER	4	1	1	-	-	-	-	-
HIGHWAYS	59	-	4	1	1	4	10	39
PUBLIC WELFARE	4	-	-	-	-	-	-	-
HOSPITALS	4	-	1	-	-	-	-	3
POLICE PROTECTION	14	-	1	1	-	1	2	9
FIRE PROTECTION	18	1	2	-	-	2	3	10
SANITATION OTHER THAN SEWERAGE	58	-	5	1	1	5	12	34
BY TYPE OF ISSUE:								
ECONOMIC AND HOURS	103	4	9	4	-	6	17	63
JOB SECURITY	2	-	-	-	-	-	1	1
ADMINISTRATION	15	-	2	-	2	1	-	10
RECOGNITION	8	1	-	-	-	1	-	6
ORGANIZATIONAL SECURITY AND RELATED MATTERS	310	-	-	2	-	1	1	5
OTHER	2	-	1	-	-	-	-	1
NUMBER OF EMPLOYEES INVOLVED IN STOPPAGES	355 966	14 204	26 041	722	803	2 986	4 468	5 787
AVERAGE NUMBER PER STOPPAGE	400	2 841	2 245	120	402	332	225	67
TOTAL DURATION OF ALL STOPPAGES (DAYS)	31 123	18	98	51	8	50	294	591
AVERAGE DURATION OF ALL STOPPAGES (DAYS)	8.0	3.6	8.2	8.5	4.0	5.6	14.8	6.8
TOTAL DAYS OF IDLENESS OF ALL STOPPAGES	3431 751	40 854	282 169	6 473	2 556	23 858	18 470	56 656
AVERAGE DAYS OF IDLENESS OF ALL STOPPAGES	3 083.9	8 170.8	23 514.1	1 078.8	1 278.0	2 650.9	926.6	651.2

See footnotes at end of table.

Table 9. Summary of Employee Organization, Bargaining Units, Represented Employees, Labor-Management Agreements and Work Stoppages in Municipalities and Major Township Governments, by Population-Size Groups: October 1974—Continued

Item	Total	Population-size groups						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	less than 50,000
CONTRACT STATUS AT TIME OF STOPPAGES:								
RECOGNITION.	16	1	-	-	-	2	1	12
NEGOTIATION OF FIRST AGREEMENT	11	-	2	1	-	-	2	6
RENEGOTIATION OF EXISTING AGREEMENT. .	778	2	6	3	-	5	12	49
DURING TERM OF EXISTING AGREEMENT. . .	12	-	1	2	1	-	3	5
OTHER.	23	2	3	-	1	2	1	14
FINAL METHOD OF STOPPAGE RESOLUTION:								
AGREEMENT OF THE PARTIES	347	-	5	-	1	5	3	32
MEDIATION.	28	3	1	2	-	1	5	16
FACTFINDING.	3	-	-	-	-	-	1	2
ARBITRATION.	7	-	-	-	-	-	2	5
VOLUNTARY.	6	-	-	-	-	-	1	5
LEGISLATED	1	-	-	-	-	-	1	-
INJUNCTION	24	1	3	2	-	2	3	13
OTHER.	31	1	3	2	1	1	5	18

Table 10. Summary of Employee Organization, Bargaining Units, Represented Employees, Labor-Management Agreements and Work Stoppages in County Governments, by Population-Size Groups: October 1974

Item	Total	Population-size groups				
		300,000 or more	200,000 to 299,999	150,000 to 199,999	100,000 to 149,999	Less than 100,000
NUMBER OF COUNTIES (1972)	3 044	109	68	51	106	2 710
TOTAL EMPLOYMENT	1 489 803	636 980	115 317	55 254	88 439	593 813
FULL-TIME EMPLOYEES	1 270 404	568 891	99 262	47 132	75 975	479 144
BY FUNCTION:						
EDUCATION	258 866	52 262	12 305	5 878	11 550	176 871
TEACHERS	183 558	28 964	7 438	2 223	7 128	137 805
OTHER	75 308	23 298	4 867	3 655	4 422	39 066
HIGHWAYS	122 646	28 037	6 968	4 235	7 864	75 542
PUBLIC WELFARE	123 882	61 874	15 596	6 097	8 255	32 060
HOSPITALS	206 176	103 340	11 203	2 952	6 530	82 151
POLICE PROTECTION	92 593	43 334	6 609	3 902	5 651	33 097
FIRE PROTECTION	11 094	8 071	674	411	667	1 271
SANITATION OTHER THAN SEWERAGE	6 040	3 217	291	370	402	1 760
OTHER	449 107	231 398	37 577	17 389	28 139	134 604
NUMBER OF FULL-TIME EMPLOYEES ORGANIZED	485 197	266 121	35 352	14 153	23 359	157 710
BY FUNCTION:						
EDUCATION	154 819	38 121	9 958	3 112	6 006	97 622
TEACHERS	136 255	25 884	9 155	2 173	4 941	94 102
OTHER	18 564	12 221	803	939	1 065	3 536
HIGHWAYS	36 430	12 927	3 192	1 655	3 514	27 732
PUBLIC WELFARE	49 020	30 040	6 242	2 266	2 989	7 483
HOSPITALS	62 773	49 702	3 018	1 489	2 325	6 239
POLICE PROTECTION	40 591	29 140	2 569	1 861	1 968	5 761
FIRE PROTECTION	6 944	5 628	259	311	311	453
SANITATION OTHER THAN SEWERAGE	1 659	1 335	71	106	23	124
OTHER	132 961	99 260	10 043	3 371	6 223	14 064
NUMBER OF BARGAINING UNITS	1 683	641	158	92	144	648
NUMBER OF EMPLOYEES REPRESENTED BY BARGAINING UNITS	431 331	315 109	30 644	14 396	23 737	47 445
PERCENT OF EMPLOYEES REPRESENTED BY BARGAINING UNITS	28.95	49.47	26.57	26.05	26.84	7.99
NUMBER OF AGREEMENTS IN EFFECT, OCTOBER 1974	1 706	602	135	95	154	720
CONTRACTS	1 346	455	100	82	116	593
MEMORANDA OF UNDERSTANDING	360	147	35	13	38	127
NUMBER OF AGREEMENTS THAT BECAME EFFECTIVE DURING 12 MONTHS ENDED OCTOBER 1974	1 138	368	84	65	91	530
CONTRACTS	891	261	68	54	75	433
MEMORANDA OF UNDERSTANDING	247	107	16	11	16	97
WORK STOPPAGES, TOTAL (OCTOBER 1973-OCTOBER 1974)	40	10	2	2	4	22
FOR SELECTED FUNCTIONS:						
EDUCATION	6	-	-	-	2	4
TEACHERS	-	-	-	-	-	-
OTHER	6	-	-	-	2	4
HIGHWAYS	12	1	-	-	2	9
PUBLIC WELFARE	2	7	-	-	-	0
HOSPITALS	3	1	1	-	-	1
POLICE PROTECTION	-	-	-	-	-	-
FIRE PROTECTION	3	-	-	-	-	3
SANITATION OTHER THAN SEWERAGE	1	1	-	-	-	-
TYPE OF ISSUE:						
ECONOMIC AND HOURS	24	5	2	1	2	14
JOB SECURITY	-	-	-	-	-	-
ADMINISTRATION	5	2	-	-	-	3
RECOGNITION	3	1	-	-	1	1
ORGANIZATIONAL SECURITY AND RELATED MATTERS	7	1	-	1	1	4
OTHER	1	1	-	-	-	-
NUMBER OF EMPLOYEES INVOLVED IN STOPPAGES	3 776	996	425	213	1 216	926
AVERAGE NUMBER PER STOPPAGE	94	100	213	107	304	42
AVERAGE DURATION OF ALL STOPPAGES (DAYS)	468	50	10	3	45	360
AVERAGE DURATION OF ALL STOPPAGES (DAYS)	11.7	5.0	5.0	1.5	11.3	16.4
TOTAL DAYS OF IDLENESS OF ALL STOPPAGES	39 338	6 057	2 050	413	13 790	17 028
AVERAGE DAYS OF IDLENESS OF ALL STOPPAGES	983.5	605.7	1 025.0	206.5	3 447.5	774.0

Source: Information at end of table.

Table 10. Summary of Employee Organization, Bargaining Units, Represented Employees, Labor-Management Agreements and Work Stoppages in County Governments, by Population-Size Groups: October 1974—Continued

Item	Total	Population-size groups				
		300,000 or more	200,000 to 299,999	150,000 to 199,999	100,000 to 149,999	Less than 100,000
CONTRACT STATUS AT TIME OF STOPPAGES:						
RECOGNITION	5	1	-	-	-	4
NEGOTIATION OF FIRST AGREEMENT.	9	3	1	1	2	2
RENEGOTIATION OF EXISTING AGREEMENT	16	2	1	1	2	10
DURING TERM OF EXISTING AGREEMENT	6	3	-	-	-	3
OTHER	4	1	-	-	-	3
FINAL METHOD OF STOPPAGE RESOLUTION:						
AGREEMENT OF THE PARTIES.	18	3	2	1	1	11
MEDIATION	2	1	-	-	-	1
FACTFINDING	-	-	-	-	-	-
ARBITRATION	1	-	-	-	-	1
VOLUNTARY	1	-	-	-	-	1
LEGISLATED	-	-	-	-	-	-
INJUNCTION.	9	3	-	1	1	4
OTHER	10	3	-	-	2	5

Table 11. Summary of Employee Organization, Bargaining Units, Represented Employees, Labor-Management Agreements and Work Stoppages in School Districts, by Enrollment-Size Groups: October 1974

Item	Total	Enrollment size-groups			
		25,000 or more	12,000 to 24,999	6,000 to 11,999	Less than 6,000
NUMBER OF SCHOOL DISTRICTS (1972)	15 781	149	343	343	14 502
TOTAL EMPLOYMENT	3 866 355	957 059	546 887	633 444	1 728 965
FULL-TIME EMPLOYEES	2 917 741	734 802	413 057	479 633	1 290 249
TEACHERS	2 115 008	510 714	294 242	348 905	961 147
ALL OTHERS	802 733	224 088	118 815	130 728	329 102
NUMBER OF FULL-TIME EMPLOYEES ORGANIZED	1 943 260	484 668	287 536	327 682	843 374
TEACHERS	1 596 088	377 713	225 028	267 352	725 985
ALL OTHERS	347 172	106 955	62 508	60 320	117 389
NUMBER OF BARGAINING UNITS	10 140	409	790	1 416	7 525
NUMBER OF EMPLOYEES REPRESENTED BY BARGAINING UNITS	1 385 540	398 244	219 193	239 142	528 961
PERCENT OF EMPLOYEES REPRESENTED BY BARGAINING UNITS	35.84	41.61	40.08	37.75	30.59
NUMBER OF AGREEMENTS IN EFFECT, OCTOBER 1974	12 694	379	796	1 511	10 008
CONTRACTS	8 831	251	477	1 084	7 019
MEMORANDA OF UNDERSTANDING	3 863	128	319	427	2 989
NUMBER OF AGREEMENTS THAT BECAME EFFECTIVE DURING 12 MONTHS ENDED OCTOBER 1974	9 740	282	586	1 098	7 774
CONTRACTS	6 681	166	339	760	5 416
MEMORANDA OF UNDERSTANDING	3 059	116	247	338	2 358
WORK STOPPAGES, TOTAL (OCTOBER 1973-OCTOBER 1974)	228	20	28	35	145
BY TYPE OF ISSUE:					
ECONOMIC AND HOURS	194	15	24	31	124
JOB SECURITY	1	-	-	-	1
ADMINISTRATION	18	3	1	2	12
RECOGNITION	3	-	1	-	2
ORGANIZATIONAL SECURITY AND RELATED MATTERS	4	-	1	1	2
OTHER	8	2	1	1	4
NUMBER OF EMPLOYEES INVOLVED IN STOPPAGES (OCTOBER 1973-OCTOBER 1974)	67 383	20 425	15 352	12 759	18 847
AVERAGE NUMBER PER STOPPAGE	296	1 021	548	365	130
TOTAL DURATION OF ALL STOPPAGES (DAYS)	1 445	123	186	175	961
AVERAGE DURATION OF ALL STOPPAGES (DAYS)	6.3	6.2	6.6	5.0	6.6
TOTAL DAYS OF IDLENESS OF ALL STOPPAGES	568 819	241 051	131 166	71 288	125 314
AVERAGE DAYS OF IDLENESS OF ALL STOPPAGES	2 494.8	12 052.6	4 684.5	2 036.8	864.2
CONTRACT STATUS AT TIME OF STOPPAGE:					
RECOGNITION	8	-	1	-	7
NEGOTIATION OF FIRST AGREEMENT	23	-	2	-	19
RENEGOTIATION OF EXISTING AGREEMENT	133	13	18	25	77
DURING TERM OF EXISTING AGREEMENT	41	2	4	6	29
OTHER	23	5	3	2	13
FINAL METHOD OF STOPPAGE RESOLUTION:					
AGREEMENT OF THE PARTIES	87	5	9	13	60
MEDIATION	32	5	6	9	32
FACTFINDING	9	1	2	3	3
ARBITRATION	8	1	-	1	6
VOLUNTARY	6	1	-	1	4
LEGISLATED	2	-	-	-	2
INJUNCTION	11	-	3	1	7
OTHER	61	8	8	8	37

Table 12. Distribution of State and Local Governments by Number of Bargaining Units, for States: October 1974

Item	Governments with bargaining units						Governments with no bargaining units ¹
	Total	By number of bargaining units					
		1 to 2	3 to 5	6 to 9	10 to 19	20 or more	
UNITED STATES							
STATE GOVERNMENTS.	38	5	7	6	6	14	12
LOCAL GOVERNMENTS.	7 683	5 075	1 997	480	107	24	9 753
COUNTIES	475	266	132	48	21	8	1 685
MUNICIPALITIES	1 532	693	641	134	50	14	2 585
TOWNSHIPS.	556	292	172	79	13	-	697
SCHOOL DISTRICTS	4 748	3 518	1 004	208	17	1	2 433
SPECIAL DISTRICTS.	372	306	48	11	6	1	2 346
ALABAMA							
STATE GOVERNMENT	1	-	1	-	-	-	-
LOCAL GOVERNMENTS.	15	10	4	1	-	-	311
COUNTIES	3	3	-	-	-	-	48
MUNICIPALITIES	9	5	4	-	-	-	81
SCHOOL DISTRICTS	2	2	-	-	-	-	106
SPECIAL DISTRICTS.	1	-	-	1	-	-	76
ALASKA							
STATE GOVERNMENT	-	-	-	1	-	-	-
LOCAL GOVERNMENTS.	-	-	-	3	-	-	-
COUNTIES	-	-	-	1	-	-	-
MUNICIPALITIES	-	-	-	-	-	-	-

Table 13. Distribution of State and Local Government Bargaining Units by Represented Employee-Size Groups, for States: October 1974

Item	Number of governments with bargaining units	Bargaining units						
		Total	By represented employee-size groups					
			1 to 24 employees	25 to 49 employees	50 to 99 employees	100 to 299 employees	300 to 499 employees	500 or more employees
UNITED STATES								
STATE GOVERNMENTS.	38	1 107	282	128	177	234	94	192
LOCAL GOVERNMENTS.	7 683	19 753	6 091	3 761	4 174	3 932	831	964
COUNTIES.	475	1 683	447	322	323	318	102	171
MUNICIPALITIES.	1 532	5 462	1 886	1 198	935	903	203	337
TOWNSHIPS.	556	1 758	854	392	241	212	41	18
SCHOOL DISTRICTS.	4 748	10 140	2 586	1 710	2 578	2 391	466	409
SPECIAL DISTRICTS.	372	710	318	139	97	108	19	29
ALABAMA								
STATE GOVERNMENT.	1	3	1	-	-	2	-	-
LOCAL GOVERNMENTS.	15	35	13	7	3	9	2	1
COUNTIES.	3	3	-	2	-	1	-	-
MUNICIPALITIES.	9	22	6	5	3	6	2	-
SCHOOL DISTRICTS.	2	2	-	-	-	1	-	1
SPECIAL DISTRICTS.	1	8	7	-	-	1	-	-
ALASKA								
STATE GOVERNMENT.	1	6	-	-	-	1	-	-
LOCAL GOVERNMENTS.	22	27	17	12	7	14	-	-
COUNTIES.	-	-	-	-	-	-	-	-
MUNICIPALITIES.	-	-	-	2	1	-	-	-

GLOSSARY OF TERMS

Air Transportation. For State and local governments, comprises provision of Airports and related activities. Includes also Federal subsidies and aids to air transportation.

Airports. See **Air Transportation**.

Assessment. An official valuation of property for taxation and the value so assigned. This concept relates to amounts that appear on local records with respect to the property subject to local general property taxes.

Assistance and Subsidies. Cash contributions and subsidies to persons or foreign governments which are not in payment for goods or services nor for claims against the government. These include only cash grants and not gifts of supplies, materials, or other grants in kind.

Bond Funds. Funds established to account for the proceeds of bond issues pending their disbursement.

Capital Outlay. Direct expenditure for contract or force-account construction, for purchase of equipment (including replacements), and for purchase of land and existing structures. See **Construction**.

Cash and Security Holdings. Cash and deposits (including demand and time deposits) and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds.

Character and Object. A classification of expenditure reflecting (1) the time period benefited by expenditure and (2) the kind of payment concerned.

Charges and Miscellaneous General Revenue. Current charges, special assessments, and all other general revenue except taxes and intergovernmental revenue. **Current Charges** comprises amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except those by liquor store systems and local utilities. Includes fees, toll charges, tuition, and other reimbursements for current services, rents and sales incident to the performance of particular governmental functions, and gross income of commercial-type activities (parking lots, school lunch programs, and the like). **Interest Earnings** consists of earnings on deposits and securities other than such earnings of employee-retirement funds. **Special Assessments** are compulsory contributions collected from owners of property

benefited by specific public improvements (paving, drainage or irrigation facilities, etc.) to defray the cost of such improvements and apportioned according to the assumed benefits to the property affected.

Coefficient of Intra-Area Dispersion. A measure based on house sales data showing the percentage by which various individual sales items differ on the average from the median assessment ratio. It is derived by (1) measuring the difference between the median assessment ratio and each of the individual-item ratios, (2) adding the differences (disregarding signs), (3) dividing this sum by the number of items, (4) dividing this quotient by the median assessment ratio and multiplying by 100.

Construction. Production of fixed works and structures and of additions, replacements, and major alterations, including planning and design of specific projects, site improvements, and the provision of equipment items that are integral parts of a structure.

Correction. Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

County Government. A government officially designated as serving a county, borough (only Alaska), or parish (in Louisiana). These are found throughout the Nation, except in Connecticut, Rhode Island, the District of Columbia, and limited portions of a number of other States.

County Area. Geographic areas served by county governments (see above) and other "county-equivalent" local areas such as a city-county, independent cities outside of any county area, and designated "county" areas (as in Delaware and Rhode Island).

Current Operation. Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services, except amounts for capital outlay.

Debt. All long-term credit obligations of the government and its agencies, whether backed by full faith and credit (implying the power of taxation) or nonguaranteed, and all interest-bearing short-term (i.e., repayable within one year) credit obligations. Includes judgments, mortgages, and "revenue" bonds, as well as general obligation

bonds, notes, and interest-bearing warrants. Full Faith and Credit Debt is long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient. Nonguaranteed Debt consists of long-term debt payable solely from earnings of revenue-producing activities, from special assessments, or from specific nonproperty taxes. Net Long-Term Debt is total long-term debt outstanding minus Offsets to Debt.

Direct Expenditure. Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of governmental payments—i.e., all expenditure other than intergovernmental expenditure.

Education. Provision or support of schools and other educational facilities and services. Includes any direct provision and operation of schools or colleges and related services such as pupil transportation, school health and recreational activities, school lunch programs, and school libraries. Revenue and expenditure for school lunch services, athletic events, and other auxiliary services are included on a gross basis. Institutions of Higher Education comprises universities, colleges, and junior colleges operated by State or local governments. Other local government education activities are classed under Local Schools.

Effective Property Tax Rate. The annual tax bill stated as a percentage of the market value (sales price) of a piece of property. This rate is generally far lower than the nominal property tax rate.

Employee-Retirement Expenditure. Cash payments to beneficiaries (including withdrawals of contributions) of employee-retirement systems administered by the government.

Employee-Retirement Revenue. Revenue from contributions required of employees for financing a government's employee-retirement system, and earnings on investments held for such systems. Excludes receipts of systems from the government's employer contributions (treated as interfund transfers).

Expenditure. All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

Financial Administration. Officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities. See also **General Control**.

Fire Protection. Governmental activities for fire fighting and fire prevention other than forest-fire protection.

Full-Time Equivalent Employment. A representation of the number of persons that could have been employed, for payroll amounts reported, if all personnel were engaged on a full-time basis at the average monthly rates applying to full-time workers for the particular functions and levels of government involved.

General Control. Governing body, courts, office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also **Financial Administration**.

General Expenditure. All expenditure of a government other than utility expenditure, liquor stores expenditure, and employee-retirement expenditure. See **Expenditure**.

General Property Tax. Tax conditioned on ownership of property and measured by its value and applicable either to all property, to all tangible property, or to all real property.

General Public Buildings. Provision and maintenance of public buildings not allocated to particular functions.

General Revenue. All revenue of a government except utility revenue, liquor stores revenue, and employee-retirement revenue. All tax revenue and intergovernmental revenue, even if designated for employee retirement or local utility purposes, are classed under general revenue. See **Revenue**.

Health, Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

Highways. Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries.

Hospitals. Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. Own Hospitals comprises hospitals administered by the government concerned and excludes payments to other governments and to private agencies for hospital support and services, which are classed under Other Hospitals.

Housing and Urban Renewal. Housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities.

Insurance Trust System. A government-administered program for employee retirement and social insurance protection relating to unemployment compensation, workmen's compensation, Old Age, Survivors', Disability, and Health Insurance, and the like. **Insurance Trust Revenue** comprises amounts from contributions required of employers and employees for financing these social insurance programs, and earnings on assets of such systems. **Insurance Trust Expenditure** corresponds with the character and object category, **Insurance Benefits and Repayments**, and comprises only cash payments to beneficiaries (including withdrawals of contributions). These categories exclude costs of administering insurance trust systems, which are classed as general expenditure. Insurance trust revenue and expenditure do not include any contributions of a government to a system it administers. Any amounts paid by a government as employer contributions to an insurance trust system administered by another government are classed as general expenditure for current operation, and as insurance trust revenue of the particular system and receiving government.

Interest Expenditure. Amounts paid for use of borrowed money.

Intergovernmental Transactions. **Intergovernmental Revenue** and **Intergovernmental Expenditure** comprise, respectively, payments from one government to another as grants-in-aid, shared revenues, payments in lieu of taxes, or reimbursements for governmental services. Excludes amounts for the purchase of commodities, property, or utility services, any tax levied as such on facilities of the payer, and employer contributions by the government for social insurance (e.g., employee-retirement and OASDHI insurance). **Intergovernmental Revenue From State Government** includes any amounts originating with the Federal Government but channeled through the State for distribution to local governments.

Libraries. Public libraries operated by the government (except school libraries primarily for students and teachers) and support of other public and privately operated libraries.

Liquor Stores. Alcoholic beverage distribution facilities are operated by 17 State governments and by some counties and small municipalities in a few States. **Liquor Stores Expenditure** comprises purchase of beverages for resale and provision and operation of liquor stores. Excludes expenditures for law enforcement and licensing activities, which are classed under general expenditure. **Liquor Store Revenue** consists of amounts received from sales of liquor stores (exclusive of any distinctive tax revenue they collect).

Local Parks and Recreation. Parks, playgrounds, and playfields, swimming pools and bathing beaches, and special facilities for recreation and cultural-scientific activities such as auditoriums, art galleries, museums, stadiums, zoos, auto camps, recreation piers, and harbors.

Median Assessment Ratio. A measure based on real property sales data. It is derived by dividing the assessed value of a piece of property by its sales price, ranking the resulting individual item ratios, and determining the midpoint of this ranking.

Municipality. An active governmental unit officially designated as a city, village, borough (except Alaska), and town (except in the six New England States, New York, and Wisconsin). This concept generally corresponds to the governmentally active "incorporated places" recognized in Census Bureau reporting of population and housing statistics. However, for reporting governmental data, consolidated city-counties are treated as city rather than county governments (although treated also as county-type areas). In reporting population and housing data, the terms county and city are primarily used as geographic areas rather than to denote active governmental units. Such listings include a few cities and incorporated areas which are not classified as governmental units.

Natural Resources. Conservation and development of agriculture, fish and game, forestry, and other soil and water resources, including irrigation, drainage, flood control, and the like. Includes Federal and State parks, agricultural experiment stations and extension services, and Federal programs relating to farm price stabilization programs, farm insurance and credit activities, and multipurpose power and reclamation projects.

Nominal Property Tax Rate. The annual tax bill for a property expressed as a percentage of its taxable assessed value. This rate is generally higher than the effective property tax rate.

Offsets to Debt. Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt.

Ordinary Real Estate. All locally assessed realty except separately assessed mineral rights, realty assessments not subject to use-classification, and other properties assessed at more than an amount which may be presumed to have a current market value of more than \$250,000 and for which, accordingly, there is a dearth of relevant sales data.

Parking Facilities. Public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on- and off-street parking meters.

Personal Services. Amounts paid for compensation of officers and employees of the government. Consists of gross compensation before any deductions for taxes, retirement plans, or other purposes.

Police Protection. Preservation of law and order and traffic safety. Includes highway police patrols, crime prevention activities, police communications, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

Postal Service. Activities of the Federal postal service are reported on a gross basis, without deduction for receipts from charges.

Price Related Differential of Assessment Ratios. As related to property assessment-sales ratios, this measure is an indicator of assessment levels for high-value properties compared to low-value properties. The measure is calculated by dividing the mean assessment ratio of an area by the sales-based average assessment ratio of the area, and is stated in percentage terms.

Property Taxes. Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property such as motor vehicles or certain intangibles.

Public School System. Two types of governmental entities responsible for providing public education— independent school districts and dependent school systems, classed as dependent agencies of particular counties, cities, townships, or the State.

Public Welfare. Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance Payments directly to needy persons under categorical and other welfare programs; vendor payments made directly to private purveyors for medical care, burials, and other services provided under welfare programs; welfare institutions; and any intergovernmental or other direct expenditure for welfare purposes. Any services provided directly by the government through its Hospitals or Health agencies are classed under these headings.

Revenue. All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issue of debt, liquidation of investments, and as agency and private trust transactions. Excludes noncash transactions such as receipts of services, commodities, or other “receipts in kind.”

Sale of Property. Receipts from sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

Sales and Gross Receipts Taxes. Taxes, including “licenses” at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods.

Sanitation Other Than Sewerage. Street cleaning and collection and disposal of garbage and other waste.

School District. A governmental unit designated to provide public education. Independent school districts operate as a separate type of government; dependent school systems operate as agencies of other governments (county, municipality, township, or State).

Sewerage. Provision of sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

Simple Sales-Based Average Assessment Ratio. A ratio derived by dividing the total assessed value of sold properties by the aggregate of their sales prices.

Size-Weighted Average Assessment Ratio. A ratio constructed to eliminate the effect of differences in turnover rates among various size classes.

Social Insurance Administration. For State and local governments, consists of Employment Security Administration activities, which comprise only administration of unemployment compensation programs and employment offices. Includes also Federal administration of Old Age, Survivors', Disability, and Health Insurance and other social insurance programs.

Special District. A governmental unit established to perform a single function or a limited range of functions. These are set up to serve only particular areas or to provide facilities at particular locations, and are independent of other governments in the area in which the district operates.

Special Property Tax. A tax levied to cover certain kinds of property removed from coverage of the general property tax. Such taxes most commonly apply to money, bank shares, or other intangible personal property, to motor vehicles, or to particular kinds of personal property.

Standard Metropolitan Statistical Areas (SMSA's). An area consisting of a single county area or a group of contiguous counties (except in New England where such an area consists of a group of contiguous cities and towns). Each SMSA includes at least one central city of 50,000 inhabitants or more or contiguous twin cities which together meet this population minimum.

Taxes. Compulsory contributions exacted by a government for public purposes. All tax revenue is classified under general revenue and comprises amounts received (including interest and penalties but excluding refunds) from taxes imposed by the recipient government. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government. (However, any amounts retained are treated as tax revenue of the collecting government.)

Township. A governmental unit officially designated as a town in the six New England States, New York, Wisconsin, Michigan, New Jersey, and Pennsylvania. This also includes some "plantations" in Maine and "locations" in New Hampshire, as well as governments called townships in other areas.

Utility. A water supply, electric light and power, gas supply, or transit system owned and operated by a local government. Utility Revenue comprises receipts from the sale of utility services or commodities to the public or to other governments. Utility Expenditure consists of capital outlay for utility facilities, interest paid on utility debt, and current operation expenditure of the utility, net of identifiable costs for providing services to the parent government (which are treated as general expenditure for the function or functions served).

Water Transport and Terminals. Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.

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